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UNITED FIRE & CASUALTY CO

Form 13F-HR

April 24, 2008

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 13F

FORM 13F COVER PAGE

Report for the Calendar Year or Quarter Ended: March 31, 2008

Check here if Amendment ☐; Amendment Number:

This Amendment (Check only one): ☐ is a restatement.
☐ adds new holdings entries.

Institutional Investment Manager:

Name: United Fire & Casualty Company
Address: 118 Second Ave., S.E.
Cedar Rapids, IA 52407

Form 13F File Number: 28-6427

The institutional investment manager filing this report and the person by whom it is signed hereby represent that the person signing the report is authorized to submit it, that all information contained herein is true, correct and complete, and that it is understood that all required items, statements, schedules, lists, and tables, are considered integral parts of this form.

Person Signing this Report on Behalf of the Reporting Manager:

Name: Dianne M. Lyons
Title: Vice President & Chief Financial Officer
Phone: 319-399-5723

Signature, Place and Date of Signing:

/s/ Dianne M. Lyons Cedar Rapids, IA 04/24/2008

Dianne M. Lyons

Report Type (Check only one.):

☒ 13F HOLDINGS REPORT. (Check here if all holdings of this reporting manager are reported in this report.)

☐ 13F NOTICE. (Check here if no holdings reported are in this report, and all holdings are reported by other reporting manager(s).)

☐ 13F COMBINATION REPORT. (Check here if a portion of the holdings for this reporting manager are reported in this report and a portion are reported by other reporting manager(s).)

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FORM 13F SUMMARY PAGE

Report Summary:

Number of Other Included Managers: 0

Form 13F Information Table Entry Total: 63

Form 13F Information Table Value Total: \$159,444 (in thousands)

List of Other Included Managers: NONE

FORM 13F INFORMATION TABLE

NAME OF ISSUER	TITLE OF CLASS	CUSIP	VALUE (x \$1000)	SHARES/ PRN AMT	SH/ PRN	PUT/ CALL	INVTMNT DSCRETN	OTHER MANAGERS
AT&T Inc	Common	00206R102	3,836	100,160	SH		Sole	
Abbott Laboratories	Common	002824100	9,651	175,000	SH		Sole	
Agilysys Inc	Common	00847J105	3,917	337,666	SH		Sole	
Alliant Energy Corporation	Common	018802108	4,278	122,200	SH		Sole	
American Strategic Inc Port II	Common	030099105	274	25,420	SH		Sole	
Anheuser-Busch Companies Inc	Common	035229103	190	4,000	SH		Sole	
BCE Inc	Common	05534B760	500	14,823	SH		Sole	
BRE Properties Inc	Common	05564E106	820	18,000	SH		Sole	
Bank of America Corporation	Common	060505104	5,307	140,000	SH		Sole	
Bemis Company Inc	Common	081437105	799	31,400	SH		Sole	
Boeing Company	Common	097023105	3,347	45,000	SH		Sole	
Burlington Northern Santa Fe	Common	12189T104	1,490	16,158	SH		Sole	
Cincinnati Financial Corp	Common	172062101	12,183	320,276	SH		Sole	
ConocoPhillips	Common	20825C104	767	10,059	SH		Sole	
Cummins Inc	Common	231021106	3,660	78,180	SH		Sole	
Dean Foods Company	Common	242370104	970	48,261	SH		Sole	
Del Monte Foods Co	Common	24522P103	192	20,097	SH		Sole	
Dow Chemical Company	Common	260543103	5,528	150,000	SH		Sole	
Duke Energy Corporation	Common	26441C105	2,645	148,192	SH		Sole	
Emerson Electric Co	Common	291011104	648	12,600	SH		Sole	
Exxon Mobil Corporation	Common	30231G102	3,383	40,000	SH		Sole	
Fidelity National Information	Common	31620M106	372	9,758	SH		Sole	
Fidelity NationalFinancial Inc	Common	31620R105	407	22,201	SH		Sole	
Arthur J Gallagher & Co	Common	363576109	244	10,321	SH		Sole	
General Electric Company	Common	369604103	8,882	240,000	SH		Sole	
Great Plains Energy Inc	Common	391164100	488	19,787	SH		Sole	
H J Heinz Company	Common	423074103	2,114	45,000	SH		Sole	
Honeywell International Inc	Common	438516106	1,975	35,000	SH		Sole	
Hospira Inc	Common	441060100	684	16,000	SH		Sole	
IDEARC INC	Common	451663108	10	2,799	SH		Sole	
Intel Corporation	Common	458140100	847	40,000	SH		Sole	
JPMorgan Chase & Co	Common	46625H100	2,480	57,736	SH		Sole	
Johnson & Johnson	Common	478160104	1,946	30,000	SH		Sole	
Keycorp	Common	493267108	988	45,000	SH		Sole	
Medtronic Inc	Common	585055106	484	10,000	SH		Sole	
Mirant Corporation	Common	60467R100	1,031	28,342	SH		Sole	
Newell Rubbermaid Inc	Common	651229106	1,047	45,766	SH		Sole	

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Nicor Inc	Common	654086107	1,340	40,000	SH	Sole
Old Republic International Cor	Common	680223104	3,288	254,690	SH	Sole
Owens Corning Inc	Common	690742101	3,638	200,644	SH	Sole
Penwest Pharmaceuticals Co.	Common	709754105	78	30,000	SH	Sole
PepsiCo Inc	Common	713448108	1,444	20,000	SH	Sole
Pfizer Inc	Common	717081103	837	40,000	SH	Sole
Piper Jaffray Cos	Common	724078100	283	8,329	SH	Sole
Procter & Gamble Company	Common	742718109	5,325	76,000	SH	Sole
Progress Energy Inc	Common	743263105	798	19,131	SH	Sole
QCR Holdings Inc	Common	74727A104	1,239	83,181	SH	Sole
Royal Dutch Shell ADR	Common	780259206	2,069	30,000	SH	Sole
SAFECO Corporation	Common	786429100	2,043	46,550	SH	Sole
Schering-Plough Corporation	Common	806605101	144	10,000	SH	Sole
Spectra Energy Corporation	Common	847560109	1,686	74,096	SH	Sole
Terra Industries Inc.	Common	880915103	1,136	31,969	SH	Sole
Treehouse Foods Inc	Common	89469A104	221	9,652	SH	Sole
UAL Corporation	Common	902549807	294	13,678	SH	Sole
U S Bancorp	Common	902973304	24,198	747,784	SH	Sole
Vectren Corporation	Common	92240G101	715	26,658	SH	Sole
Verizon Communications Inc	Common	92343V104	2,041	55,997	SH	Sole
Wachovia Corporation	Common	929903102	810	30,008	SH	Sole
Wells Fargo & Company	Common	949746101	7,278	250,086	SH	Sole
Windstream Corporation	Common	97381W104	155	12,942	SH	Sole
Wintrust Financial Corporation	Common	97650W108	8,057	230,523	SH	Sole
Xcel Energy, Inc.	Common	98389B100	1,796	90,000	SH	Sole
Montpelier Re Holdings Ltd	Common	G62185106	147	9,189	SH	Sole
Report Summary	Data Record63		159,444			0 other managers on whose