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UNITED FIRE & CASUALTY CO
Form 13F-HR
April 30, 2010

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, 2010

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 Avenue SE
Cedar Rapids IA 52401

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: Kevin W. Helbing
Title: Controller
Phone: 319 286-2533

Signature, Place and Date of Signing:

/s/ Kevin W. Helbing Cedar Rapids, IA 4/30/2010

Kevin W. Helbing

Report Type (Check only one.):

- [X] 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).)

FORM 13F SUMMARY PAGE

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Report Summary:

Number of Other Included Managers: 0

Form 13F Information Table Entry Total: 59

Form 13F Information Table Value Total: \$141,944
(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 DCRETN	O MAN
AT&T Inc	Common	00206R102	2,588	100,160	SH		Sole	
Abbott Laboratories	Common	002824100	10,799	205,000	SH		Sole	
Agilysys Inc	Common	00847J105	2,359	211,187	SH		Sole	
Alliant Energy Corporation	Common	018802108	4,064	122,200	SH		Sole	
American Strategic Inc Port II	Common	030099105	262	25,420	SH		Sole	
BCE Inc	Common	05534B760	435	14,823	SH		Sole	
BRE Properties Inc	Common	05564E106	644	18,000	SH		Sole	
Bank of America Corporation	Common	060505104	2,499	140,000	SH		Sole	
Bemis Company Inc	Common	081437105	902	31,400	SH		Sole	
Boeing Company	Common	097023105	5,446	75,000	SH		Sole	
CIT Group Inc	Common	125581801	2,145	55,065	SH		Sole	
Cincinnati Financial Corp	Common	172062101	9,259	320,276	SH		Sole	
ConocoPhillips	Common	20825C104	515	10,059	SH		Sole	
Cummins Inc	Common	231021106	4,843	78,180	SH		Sole	
Dean Foods Company	Common	242370104	126	8,000	SH		Sole	
Deere & Company	Common	244199105	1,189	20,000	SH		Sole	
Del Monte Foods Co	Common	24522P103	293	20,097	SH		Sole	
Dow Chemical Company	Common	260543103	5,027	170,000	SH		Sole	
Duke Energy Corporation	Common	26441C105	2,418	148,192	SH		Sole	
Emerson Electric Co	Common	291011104	634	12,600	SH		Sole	
Exxon Mobil Corporation	Common	30231G102	2,679	40,000	SH		Sole	
Federal-Mogul Corporation	Common	313549404	706	38,457	SH		Sole	
Fidelity National Information	Common	31620M106	229	9,758	SH		Sole	
Fidelity National Financial Inc	Common	31620R105	329	22,201	SH		Sole	
Arthur J Gallagher & Co	Common	363576109	253	10,321	SH		Sole	
General Electric Company	Common	369604103	5,005	275,000	SH		Sole	
H J Heinz Company	Common	423074103	2,052	45,000	SH		Sole	
Honeywell International Inc	Common	438516106	1,584	35,000	SH		Sole	
Hospira Inc	Common	441060100	906	16,000	SH		Sole	
Intel Corporation	Common	458140100	892	40,000	SH		Sole	
JPMorgan Chase & Co	Common	46625H100	2,584	57,736	SH		Sole	
Johnson & Johnson	Common	478160104	1,956	30,000	SH		Sole	
Medtronic Inc	Common	585055106	1,126	25,000	SH		Sole	
Merck & Co Inc	Common	58933Y105	215	5,767	SH		Sole	
Mirant Corporation	Common	60467R100	308	28,342	SH		Sole	
Newell Rubbermaid Inc	Common	651229106	696	45,766	SH		Sole	
Nicor Inc	Common	654086107	1,677	40,000	SH		Sole	
Old Republic International Cor	Common	680223104	3,229	254,690	SH		Sole	
Owens Corning Inc	Common	690742101	2,560	100,644	SH		Sole	

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Penwest Pharmaceuticals Co.	Common	709754105	104	30,000	SH	Sole
PepsiCo Inc	Common	713448108	1,323	20,000	SH	Sole
Pfizer Inc	Common	717081103	686	40,000	SH	Sole
Piper Jaffray Cos	Common	724078100	336	8,329	SH	Sole
Procter & Gamble Company	Common	742718109	4,809	76,000	SH	Sole
Progress Energy Inc	Common	743263105	753	19,131	SH	Sole
QCR Holdings Inc	Common	74727A104	740	83,181	SH	Sole
Royal Dutch Shell ADR	Common	780259206	2,314	40,000	SH	Sole
Schlumberger Limited	Common	806857108	1,904	30,000	SH	Sole
Spectra Energy Corporation	Common	847560109	2,120	94,096	SH	Sole
Terra Industries Inc.	Common	880915103	1,463	31,969	SH	Sole
Treehouse Foods Inc	Common	89469A104	423	9,652	SH	Sole
U S Bancorp	Common	902973304	18,576	717,784	SH	Sole
Vectren Corporation	Common	92240G101	659	26,658	SH	Sole
Verizon Communications Inc	Common	92343V104	1,737	55,997	SH	Sole
Wells Fargo & Company	Common	949746101	7,783	250,086	SH	Sole
Windstream Corporation	Common	97381W104	141	12,942	SH	Sole
Wintrust Financial Corporation	Common	97650W108	8,578	230,523	SH	Sole
Xcel Energy, Inc.	Common	98389B100	1,908	90,000	SH	Sole
Montpelier Re Holdings Ltd	Common	G62185106	154	9,189	SH	Sole
Report Summary	Data Records		59	141,944		0 other managers on who