

MCINTYRE J SCOTT JR
Form SC 13G/A
February 14, 2006

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

SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No. 5)*

United Fire & Casualty Company

(Name of Issuer)

Common Stock \$3.33¹/₃ par value

(Title of Class of Securities)

910331107

(CUSIP Number)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

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Rule 13d-1(b)

Rule 13d-1(c)

Rule 13d-1(d)

* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be filed for the purpose of Section 18 of the Securities Exchange Act of 1934 (Act) or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

CUSIP No. 910331107

1. Names of Reporting Persons.

I.R.S. Identification Nos. of above persons (entities only).

J. Scott McIntyre, Jr.

2. Check the Appropriate Box if a Member of a Group (See Instructions)

a. Not Applicable

b.

3. SEC Use Only

4. Citizenship or Place of Organization

United States of America

5. Sole Voting Power

Number of 5,115,716

Shares 6. Shared Voting Power

Beneficially

Owned by 110,180

Each 7. Sole Dispositive Power

Reporting

Person 5,115,716

With 8. Shared Dispositive Power

110,180

9. Aggregate Amount Beneficially Owned by Each Reporting Person

5,225,896

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10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See Instructions)

Not Applicable

11. Percent of Class Represented by Amount in Row (9)

22.15%

12. Type of Reporting Person (See Instructions)

IN

CUSIP No. 910331107

1. Names of Reporting Persons.

I.R.S. Identification Nos. of above persons (entities only).

J. Scott McIntyre Revocable Trust dated December 8, 1992

483-32-2987

2. Check the Appropriate Box if a Member of a Group (See Instructions)

a. Not Applicable

b.

3. SEC Use Only

4. Citizenship or Place of Organization

State of Iowa

5. Sole Voting Power

Number of 2,233,250
Shares 6. Shared Voting Power

Beneficially

Owned by 0
Each 7. Sole Dispositive Power

Reporting

Person 2,233,250
With 8. Shared Dispositive Power

0

9. Aggregate Amount Beneficially Owned by Each Reporting Person

2,233,250

10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See Instructions)

Not Applicable

11. Percent of Class Represented by Amount in Row (9)

9.46%

12. Type of Reporting Person (See Instructions)

OO

CUSIP No. 910331107

1. Names of Reporting Persons.

I.R.S. Identification Nos. of above persons (entities only).

Mildred Reynolds McIntyre Revocable Trust dated September 15, 1992

20-6112195

2. Check the Appropriate Box if a Member of a Group (See Instructions)

a. Not Applicable

b.

3. SEC Use Only

4. Citizenship or Place of Organization

State of Iowa

5. Sole Voting Power

Number of 1,117,368
Shares 6. Shared Voting Power

Beneficially

Owned by 0
Each 7. Sole Dispositive Power

Reporting

Person 1,117,368
With 8. Shared Dispositive Power

0

9. Aggregate Amount Beneficially Owned by Each Reporting Person

1,117,368

10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See Instructions)

Not Applicable

11. Percent of Class Represented by Amount in Row (9)

4.74%

12. Type of Reporting Person (See Instructions)

OO

CUSIP No. 910331107

1. Names of Reporting Persons.

I.R.S. Identification Nos. of above persons (entities only).

Trust under the will of John Scott McIntyre

42-6276985

2. Check the Appropriate Box if a Member of a Group (See Instructions)

a. Not Applicable

b.

3. SEC Use Only

4. Citizenship or Place of Organization

State of Iowa

5. Sole Voting Power

Number of 1,066,490
Shares 6. Shared Voting Power

Beneficially

Owned by 0
Each 7. Sole Dispositive Power

Reporting

Person 1,066,490
With 8. Shared Dispositive Power

0

9. Aggregate Amount Beneficially Owned by Each Reporting Person

1,066,490

10. Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See Instructions)

Not Applicable

11. Percent of Class Represented by Amount in Row (9)

4.52%

12. Type of Reporting Person (See Instructions)

OO

Item 1 (a) Name of Issuer:

United Fire & Casualty Company

Item 1 (b) Address of Issuer's Principal Executive Offices:

118 Second Avenue SE
Cedar Rapids, Iowa 52401

Item 2 (a) Name of Person Filing:

The persons filing this Schedule 13G are:

- (1) J. Scott McIntyre, Jr.
- (2) J. Scott McIntyre Revocable Trust dated December 8, 1992
- (3) Mildred Reynolds McIntyre Revocable Trust dated September 15, 1992
- (4) Trust under the will of John Scott McIntyre

* Attached to this Schedule 13G as Exhibit A is a Joint Filing Agreement between the persons specified above that this Schedule 13G is being filed on behalf of each of them.

Item 2 (b) Address of Principal Business Office or, if none, Residence:

2222 First Avenue NE, #1004
Cedar Rapids, Iowa 52402

Item 2 (c) Citizenship:

J. Scott McIntyre, Jr. is a citizen of the United States of America. The J. Scott McIntyre Revocable Trust dated December 8, 1992; the Mildred Reynolds McIntyre Revocable Trust dated September 15, 1992; and the Trust under the will of John Scott McIntyre were all formed under the laws of the State of Iowa.

Item 2 (d) Title of Class of Securities:

Common Stock \$3.33 1/3 par value

Item 2 (e) CUSIP Number:

910331107

Item 3 If this statement is filed pursuant to §§ 240.13d-1(b) or 240.13d-2(b) or (c), check whether the person filing is a:
Not applicable.

- (a) Broker or dealer registered under section 15 of the Act (15 U.S.C. 78o).
- (b) Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c).
- (c) Insurance company as defined in section 3(a)(19) of the Act (15 U.S.C. 78c).
- (d) Investment company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8).
- (e) An investment adviser in accordance with § 240.13d-1(b)(1)(ii)(E);
- (f) An employee benefit plan or endowment fund in accordance with § 240.13d-1(b)(1)(ii)(F);
- (g) A parent holding company or control person in accordance with § 240.13d-1(b)(1)(ii)(G);
- (h) A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);
- (i) A church plan that is excluded from the definitions of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3);
- (j) Group, in accordance with § 240.13d-1(b)(1)(ii)(J).

Item 4 Ownership

Please provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

(a) Amount beneficially owned.

- (1) J. Scott McIntyre, Jr. is the beneficial owner of 5,225,896 shares of \$3.33 ¹/₃ par value common stock of the Company, consisting of:
 - i. 640 shares held personally by Mr. McIntyre;
 - ii. 4,968 shares held in a retirement account for Mr. McIntyre's benefit;
 - iii. 2,233,250 shares owned by the J. Scott McIntyre Revocable Trust dated December 8, 1992, for which Mr. McIntyre serves as sole trustee;
 - iv. 1,117,368 shares owned by the Mildred Reynolds McIntyre Revocable Trust dated September 15, 1992, for which Mr. McIntyre serves as sole trustee;
 - v. 1,066,490 shares owned by the Trust under the will of John Scott McIntyre, for which Mr. McIntyre serves as sole trustee;
 - vi. 243,000 shares held by the Mildred R. McIntyre Irrevocable Trust dated April 27, 1989, for which Mr. McIntyre serves as sole trustee;
 - vii. 450,000 shares held by the Dee Ann McIntyre Trust, for which Mr. McIntyre serves as sole trustee; and
 - viii. 110,180 shares held by the McIntyre Foundation, an Iowa charitable foundation, for which Mr. McIntyre serves as President, Secretary, Treasurer and one of four directors.
- (2) The J. Scott McIntyre Revocable Trust dated December 8, 1992 is the direct owner of and thus is beneficial owner of 2,233,250 shares of \$3.33 ¹/₃ par value common stock of the Company.
- (3) The Mildred R. McIntyre Revocable Trust dated September 15, 1992 is the direct owner of and thus is beneficial owner of 1,117,368 shares of \$3.33 ¹/₃ par value common stock of the Company.
- (4) The Trust under the will of John Scott McIntyre (42-6276985) is the direct owner of and thus is beneficial owner of 1,066,490 shares of \$3.33 ¹/₃ par value common stock of the Company.

(b) Percent of class

- (1) The 5,225,896 shares reported as beneficially owned by J. Scott McIntyre, Jr. represented 22.15% of the issued and outstanding shares of \$3.33 ¹/₃ par value common stock of the Company on December 31, 2005.
- (2) The 2,233,250 shares held by the J. Scott McIntyre Revocable Trust dated December 8, 1992 represented 9.46% of the issued and outstanding shares of \$3.33 ¹/₃ par value common stock of the Company on December 31, 2005.
- (3) The 1,117,368 shares held by the Mildred Reynolds McIntyre Revocable Trust dated September 15, 1992 represented 4.74% of the issued and outstanding shares of \$3.33 ¹/₃ par value common stock of the Company on December 31, 2005.
- (4) The 1,066,490 shares held by the Trust under the will of John Scott McIntyre (42-6276985) represented 4.52% of the issued and outstanding shares of \$3.33 ¹/₃ par value common stock of the Company on December 31, 2005.

(c) Number of shares to which the person has:

- (1) J. Scott McIntyre, Jr.
 - i. Sole power to vote or to direct the vote:
5,115,716
 - ii. Shared power to vote or to direct the vote:
110,180
 - iii. Sole power to dispose or to direct the disposition of:
5,115,716
 - iv. Shared power to dispose or to direct the disposition of:
110,180
- (2) The J. Scott McIntyre Revocable Trust dated December 8, 1992
 - i. Sole power to vote or to direct the vote:
2,233,250
 - ii. Shared power to vote or to direct the vote:
0
 - iii. Sole power to dispose or to direct the disposition of:
2,233,250
 - iv. Shared power to dispose or to direct the disposition of:
0
- (3) The Mildred Reynolds McIntyre Revocable Trust dated September 15, 1992
 - i. Sole power to vote or to direct the vote:
1,117,368
 - ii. Shared power to vote or to direct the vote:
0
 - iii. Sole power to dispose or to direct the disposition of:
1,117,368
 - iv. Shared power to dispose or to direct the disposition of:
0
- (4) Trust under the will of John Scott McIntyre (42-6276985)

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- i. Sole power to vote or to direct the vote:
1,066,490
- ii. Shared power to vote or to direct the vote:
0
- iii. Sole power to dispose or to direct the disposition of:
1,066,490
- iv. Shared power to dispose or to direct the disposition of:
0

Item 5 Ownership of Five Percent or Less of a Class

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following. x

The Mildred Reynolds McIntyre Revocable Trust dated September 15, 1992 and the Trust under the will of John Scott McIntyre (42-6276985) are no longer reporting persons because they have each ceased to own more than five percent of the class of securities of the issuer.

Item 6 Ownership of More than Five Percent on Behalf of Another Person

Not Applicable.

Item 7 Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company or Control Person

Not applicable.

Item 8 Identification and Classification of Members of the Group

Not applicable.

Item 9 Notice of Dissolution of a Group

Not applicable.

Item 10 Certification

Not applicable

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

February 13, 2006

/s/ J. Scott McIntyre, Jr.

Dated

J. Scott McIntyre, Jr.

February 13, 2006

J. Scott McIntyre Revocable Trust dated

Dated

December 8, 1992

By: /s/ J. Scott McIntyre, Jr.

J. Scott McIntyre, Jr., Trustee

February 13, 2006

Mildred Reynolds McIntyre Revocable

Dated

Trust dated September 15, 1992

By: /s/ J. Scott McIntyre, Jr.

J. Scott McIntyre, Jr., Trustee

February 13, 2006

Trust under the will of John Scott McIntyre (42-6276985)

Dated

By: /s/ J. Scott McIntyre, Jr.

J. Scott McIntyre, Jr., Trustee

EXHIBIT A TO SCHEDULE 13G

JOINT FILING AGREEMENT

J. Scott McIntyre, Jr., individually, the J. Scott McIntyre Revocable Trust dated December 8, 1992, the Mildred Reynolds McIntyre Revocable Trust dated September 15, 1992, and the Trust under the will of John Scott McIntyre hereby agree and consent to the joint filing on their behalf of the foregoing amendment to Schedule 13G related to their beneficial ownership of the Common Stock of United Fire & Casualty Company.

February 13, 2006

/s/ J. Scott McIntyre, Jr.

Dated

J. Scott McIntyre, Jr.

February 13, 2006

J. Scott McIntyre Revocable Trust dated

Dated

December 15, 1992

By: /s/ J. Scott McIntyre, Jr.

J. Scott McIntyre, Jr., Trustee

February 13, 2006

Mildred Reynolds McIntyre Revocable

Dated

Trust dated September 15, 1992

By: /s/ J. Scott McIntyre, Jr.

J. Scott McIntyre, Jr., Trustee

February 13, 2006

Trust under the will of John Scott McIntyre (42-6276985)

Dated

By: /s/ J. Scott McIntyre, Jr.

J. Scott McIntyre, Jr., Trustee

EXHIBIT B TO SCHEDULE 13G

J. SCOTT MCINTYRE, JR.

The Reporting Persons filing jointly on this Amendment No. 5 filed Amendment No. 4 to Schedule 13G on February 14, 2005.

Schedule A shows current ownership and transactions from January 1, 2005 to December 31, 2005, for the Reporting Persons and for three other entities, the McIntyre Foundation, the Mildred R. McIntyre Irrevocable Trust, and the Dee Ann McIntyre Trust (herein, the Other Entities). Mr. McIntyre created the McIntyre Foundation as a charitable foundation in 1997; Mr. McIntyre is the President, Secretary and Treasurer of the Foundation and is one of four directors. Mildred R. McIntyre, Mr. McIntyre's mother, created the Mildred R. McIntyre Irrevocable Trust; Mr. McIntyre is the sole trustee of that trust. Mr. McIntyre created the Dee Ann McIntyre Trust in 1995 for the benefit of his wife; Mr. McIntyre is the sole trustee of that trust. The group consisting of the Reporting Persons and the Other Entities is referred to collectively as the Indicated Entities. By virtue of his positions with the Foundation and as trustee of the Mildred R. McIntyre Irrevocable Trust and the Dee Ann McIntyre Trust, Mr. McIntyre is deemed to beneficially own the shares directly owned by the Foundation and the two trusts.

All transactions that involve one or more of the Indicated Entities are reported on Schedule A. Where transactions are among two of the Indicated Entities, appropriate corresponding entries reflect the transaction; such transactions are noted as transfers. Where transactions involve only one of the Indicated Entities there is no corresponding entry. Please note the following with respect to these transactions:

The transaction described as gift received was a gift received from the Mildred R. McIntyre Revocable Trust;

The transactions described as gift given was an outright gift made by the donor;

The transaction described as option exercise was the exercise of stock options awarded to Mr. McIntyre by the Issuer; and

The transaction described as preferred stock conversion was the voluntary conversion of a preferred convertible security issued by the Issuer following notice from the Issuer of an impending mandatory redemption.

SCHEDULE A

Date	Description	J. Scott McIntyre							
		J. Scott McIntyre Individually		IRA Account		J. Scott McIntyre Revocable Trust		Mildred R. McIntyre Revocable Trust	
		Transaction Amount	Total Shares owned	Transaction Amount	Total Shares owned	Transaction Amount	Total Shares owned	Transaction Amount	Total Shares owned
12/31/2004	as reported		640		0		2,224,274		1,129,186
01/13/2005	gift given							(11,480)	1,117,706
01/13/2005	gift received					328	2,224,602		
02/21/2005	option exercise					10,000	2,234,602		
03/16/2005	gift given					(1,352)	2,233,250	(338)	1,117,368
05/12/2005	preferred stock conversion			4,968	4,968				
Total			640		4,968		2,233,250		1,117,368

SCHEDULE A CONT.

Date	Description	Trust under the will of John Scott McIntyre				Mildred R. McIntyre Irrevocable Trust		McIntyre Foundation	
		Trust under the will of John Scott McIntyre		Dee Ann McIntyre Trust		Mildred R. McIntyre Irrevocable Trust		McIntyre Foundation	
		Transaction Amount	Total Shares owned	Transaction Amount	Total Shares owned	Transaction Amount	Total Shares owned	Transaction Amount	Total Shares owned
12/31/2004	as reported		1,066,490		450,000		243,000		110,180
01/13/2005	gift given								
01/13/2005	gift received								
02/21/2005	option exercise								
03/16/2005	gift given								
05/12/2005	preferred stock conversion								
Total			1,066,490		450,000		243,000		110,180