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UNITED FIRE & CASUALTY CO  
Form 13F-HR  
October 26, 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: September 30, 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 10/26/2010  
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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: \$132,821 (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	INVSTMNT DISCRETN
AT&T Inc	Common	00206R-10-2	2,864	100,160	SH		Sole
Abbott Laboratories	Common	002824-10-0	10,709	205,000	SH		Sole
Agilysys Inc	Common	00847J-10-5	1,373	211,187	SH		Sole
Alliant Energy Corporation	Common	018802-10-8	4,445	122,200	SH		Sole
American Strategic Inc Port II	Common	030099-10-5	255	25,420	SH		Sole
BCE Inc	Common	05534B-76-0	480	14,823	SH		Sole
BRE Properties Inc	Common	05564E-10-6	747	18,000	SH		Sole
Bank of America Corporation	Common	060505-10-4	1,833	140,000	SH		Sole
Bemis Company Inc	Common	081437-10-5	997	31,400	SH		Sole
Boeing Company	Common	097023-10-5	4,990	75,000	SH		Sole
CF Industrial Inc Holdings	Common	125269-10-0	291	3,046	SH		Sole
CIT Group Inc	Common	125581-80-1	2,248	55,065	SH		Sole
Cincinnati Financial Corp	Common	172062-10-1	9,231	320,276	SH		Sole
ConocoPhillips	Common	20825C-10-4	578	10,059	SH		Sole
Cummins Inc	Common	231021-10-6	7,082	78,180	SH		Sole
Dean Foods Company	Common	242370-10-4	82	8,000	SH		Sole
Deere & Company	Common	244199-10-5	1,396	20,000	SH		Sole
Del Monte Foods Co	Common	24522P-10-3	263	20,097	SH		Sole
Dow Chemical Company	Common	260543-10-3	4,670	170,000	SH		Sole
Duke Energy Corporation	Common	26441C-10-5	2,626	148,192	SH		Sole
Emerson Electric Co	Common	291011-10-4	664	12,600	SH		Sole
Exxon Mobil Corporation	Common	30231G-10-2	2,471	40,000	SH		Sole
Federal-Mogul Corporation	Common	313549-40-4	727	38,457	SH		Sole
Fidelity National Information	Common	31620M-10-6	265	9,758	SH		Sole
Fidelity National Financial Inc	Common	31620R-10-5	349	22,201	SH		Sole
Frontier Communications Corp	Common	35906A-10-8	110	13,439	SH		Sole
Arthur J Gallagher & Co	Common	363576-10-9	272	10,321	SH		Sole
General Electric Company	Common	369604-10-3	4,471	275,000	SH		Sole
H J Heinz Company	Common	423074-10-3	2,132	45,000	SH		Sole
Honeywell International Inc	Common	438516-10-6	1,538	35,000	SH		Sole
Hospira Inc	Common	441060-10-0	912	16,000	SH		Sole
Intel Corporation	Common	458140-10-0	768	40,000	SH		Sole
JPMorgan Chase & Co	Common	46625H-10-0	2,197	57,736	SH		Sole
Johnson & Johnson	Common	478160-10-4	1,860	30,000	SH		Sole
Medtronic Inc	Common	585055-10-6	840	25,000	SH		Sole
Merck & Co Inc	Common	58933Y-10-5	212	5,767	SH		Sole
Mirant Corporation	Common	60467R-10-0	282	28,342	SH		Sole
Newell Rubbermaid Inc	Common	651229-10-6	814	45,766	SH		Sole
Nicor Inc	Common	654086-10-7	1,832	40,000	SH		Sole
Old Republic International Cor	Common	680223-10-4	3,528	254,690	SH		Sole
PepsiCo Inc	Common	713448-10-8	1,328	20,000	SH		Sole
Pfizer Inc	Common	717081-10-3	688	40,000	SH		Sole
Piper Jaffray Cos	Common	724078-10-0	242	8,329	SH		Sole

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Procter & Gamble Company	Common	742718-10-9	4,559	76,000	SH	Sole
Progress Energy Inc	Common	743263-10-5	851	19,131	SH	Sole
QCR Holdings Inc	Common	74727A-10-4	751	83,181	SH	Sole
Royal Dutch Shell ADR	Common	780259-20-6	2,412	40,000	SH	Sole
Schlumberger Limited	Common	806857-10-8	1,848	30,000	SH	Sole
Spectra Energy Corporation	Common	847560-10-9	2,121	94,096	SH	Sole
Treehouse Foods Inc	Common	89469A-10-4	445	9,652	SH	Sole
UAL Corporation	Common	902549-80-7	1	51	SH	Sole
U S Bancorp	Common	902973-30-4	15,518	717,784	SH	Sole
Vectren Corporation	Common	92240G-10-1	691	26,658	SH	Sole
Verizon Communications Inc	Common	92343V-10-4	1,824	55,997	SH	Sole
Wells Fargo & Company	Common	949746-10-1	6,282	250,086	SH	Sole
Windstream Corporation	Common	97381W-10-4	159	12,942	SH	Sole
Wintrust Financial Corporation	Common	97650W-10-8	7,471	230,523	SH	Sole
Xcel Energy, Inc.	Common	98389B-10-0	2,067	90,000	SH	Sole
Montpelier Re Holdings Ltd	Common	G62185-10-6	159	9,189	SH	Sole
Report Summary		Data Records 59	132,821			0 other managers report is filed