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UNITED FIRE & CASUALTY CO  
Form 13F-HR  
February 06, 2007

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

FORM 13F

FORM 13F COVER PAGE

Report for the Calendar Year or Quarter Ended: December 31, 2006

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: Tyler C. Fell  
Title: Controller  
Phone: 319-286-2533

Signature, Place and Date of Signing:

/s/ Tyler C. Fell Cedar Rapids, IA 02/06/2007  
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Tyler C. Fell

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).)

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FORM 13F SUMMARY PAGE

Report Summary:

Number of Other Included Managers: 0

Form 13F Information Table Entry Total: 68

Form 13F Information Table Value Total: \$189,226 (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	2,823	78,960	SH		Sole	
Abbott Laboratories	Common	002824100	8,524	175,000	SH		Sole	
Agilysys Inc	Common	00847J105	5,653	337,666	SH		Sole	
Alliant Energy Corporation	Common	018802108	4,615	122,200	SH		Sole	
ALLTEL Corporation	Common	020039103	757	12,518	SH		Sole	
American Strategic Inc Port II	Common	030099105	293	25,420	SH		Sole	
Anheuser-Busch Companies Inc	Common	035229103	197	4,000	SH		Sole	
BCE Inc	Common	05534B109	400	14,823	SH		Sole	
BRE Properties Inc	Common	05564E106	1,170	18,000	SH		Sole	
Bank of America Corporation	Common	060505104	7,475	140,000	SH		Sole	
Bell South Corporation	Common	079860102	754	16,000	SH		Sole	
Bemis Company Inc	Common	081437105	1,067	31,400	SH		Sole	
Boeing Company	Common	097023105	3,109	35,000	SH		Sole	
Burlington Northern Santa Fe	Common	12189T10	1,193	16,158	SH		Sole	
Cincinnati Financial Corp	Common	172062101	14,512	320,276	SH		Sole	
ConocoPhillips	Common	20825C104	724	10,059	SH		Sole	
Cummins Inc	Common	231021106	2,310	19,545	SH		Sole	
Dean Foods Company	Common	242370104	2,040	48,261	SH		Sole	
Del Monte Foods Co	Common	24522P103	222	20,097	SH		Sole	
Dominion Resources Inc	Common	25746U109	671	8,000	SH		Sole	
Dow Chemical Company	Common	260543103	5,586	140,000	SH		Sole	
Duke Energy Corporation	Common	264399106	4,921	148,192	SH		Sole	
Duquesne Light Holdings Inc	Common	266233105	1,290	65,000	SH		Sole	
Emerson Electric Co	Common	291011104	556	12,600	SH		Sole	
Exxon Mobil Corporation	Common	30231G102	3,065	40,000	SH		Sole	
Fidelity National Title Group	Common	31620R105	391	9,758	SH		Sole	
Fidelity National Financial In	Common	316326107	530	22,201	SH		Sole	
Arthur J Gallagher & Co	Common	363576109	305	10,321	SH		Sole	
General Electric Company	Common	369604103	8,930	240,000	SH		Sole	
Greater Bay Bancorp	Common	391648102	527	20,000	SH		Sole	
H J Heinz Company	Common	423074103	2,025	45,000	SH		Sole	
Honeywell International Inc	Common	438516106	1,583	35,000	SH		Sole	
Hospira Inc	Common	441060100	537	16,000	SH		Sole	
IDEARC Inc	Common	451663108	80	2,799	SH		Sole	
Intel Corporation	Common	458140100	810	40,000	SH		Sole	
JPMorgan Chase & Co	Common	46625H100	2,789	57,736	SH		Sole	

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Johnson & Johnson	Common	478160104	1,981	30,000	SH	Sole
Keycorp	Common	493267108	1,331	35,000	SH	Sole
Mirant Corporation	Common	60467R100	895	28,342	SH	Sole
Newell Rubbermaid Inc	Common	651229106	1,325	45,766	SH	Sole
Nicor Inc	Common	654086107	1,872	40,000	SH	Sole
Ohio Casualty Corporation	Common	677240103	298	10,000	SH	Sole
Old Republic International Cor	Common	680223104	5,231	224,690	SH	Sole
Owens Corning Inc	Common	690742101	7,494	250,644	SH	Sole
Penwest Pharmaceuticals Co.	Common	709754105	499	30,000	SH	Sole
PepsiCo Inc	Common	713448108	1,251	20,000	SH	Sole
Pfizer Inc	Common	717081103	1,036	40,000	SH	Sole
Piper Jaffray Cos	Common	724078100	543	8,329	SH	Sole
Procter & Gamble Company	Common	742718109	4,885	76,000	SH	Sole
Progress Energy Inc	Common	743263105	939	19,131	SH	Sole
QCR Holdings Inc	Common	74727A104	1,469	83,181	SH	Sole
Royal Dutch Shell ADR	Common	780259206	2,124	30,000	SH	Sole
SAFECO Corporation	Common	786429100	2,912	46,550	SH	Sole
Schering-Plough Corporation	Common	806605101	236	10,000	SH	Sole
TNT N V	Common	87260W101	174	4,034	SH	Sole
TXU Corporation	Common	873168108	3,253	60,000	SH	Sole
Terra Industries Inc.	Common	880915103	1,281	106,969	SH	Sole
Treehouse Foods Inc	Common	89469A104	301	9,652	SH	Sole
UAL Corporation	Common	902549807	588	13,355	SH	Sole
U S Bancorp	Common	902973304	28,492	787,284	SH	Sole
Vectren Corporation	Common	92240G101	754	26,658	SH	Sole
Verizon Communications Inc	Common	92343V104	2,085	55,997	SH	Sole
Wachovia Corporation	Common	929903102	1,709	30,008	SH	Sole
Wells Fargo & Company	Common	949746101	8,334	234,352	SH	Sole
Windstream Corporation	Common	97381W104	184	12,942	SH	Sole
Wintrust Financial Corporation	Common	97650W108	11,070	230,523	SH	Sole
Xcel Energy Inc.	Common	98389B100	2,075	90,000	SH	Sole
Montpelier Re Holding Ltd	Common	G62185106	171	9,189	SH	Sole

Report Summary

Data Records 68 189,226

0 other managers on whose b