

Via Facsimile and U.S. Mail  
Mail Stop 6010

March 1, 2007

Dianne M. Lyons  
Vice President, Chief Financial Officer and  
Principal Accounting Officer  
United Fire & Casualty Company  
118 Second Avenue SE  
Cedar Rapids, Iowa 52407

**Re: United Fire & Casualty Company**  
**Form 10-K for the Fiscal Year Ended December 31, 2005**  
**Filed March 1, 2006**  
**File Number: 002-39621**

Dear Ms. Lyons:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Jim Atkinson  
Accounting Branch Chief