UNITED FIRE & CASUALTY CO
Form SC 13G/A
February 19, 2008

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No. 9)*

United Fire & Casualty Company
(Name of Issuer)

Common Stock $3.33 1/3 par value
(Title of Class of Securities)

910331107
(CUSIP Number)

December 31, 2007
(Date of Event Which Requires Filing of this Statement)

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

[ ]	Rule 13d-1(b)
[ ]	Rule 13d-1(c)
[X]	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).

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CUSIP No. 910331107

1.	Names of Reporting Persons.	J. Scott McIntyre Jr.
	I.R.S. Identification Nos. of above persons (entities only).	
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

Number of Shares Beneficially Owned by Each Reporting Person With	5. Sole Voting Power	3,303,731
	6. Shared Voting Power	519,180
	7. Sole Dispositive Power	3,303,731
	8. Shared Dispositive Power	519,180

9.	Aggregate Amount Beneficially Owned by Each Reporting Person 3,822,911
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) 14.06%
12.	Type of Reporting Person (See Instructions) IN

CUSIP No. 910331107

1.	Names of Reporting Persons.	J. Scott McIntyre Revocable Trust dated 12/08/1992
	I.R.S. Identification Nos. of above persons (entities only).	483322987
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

Number of Shares Beneficially Owned by Each Reporting Person With	5. Sole Voting Power	2,564,776
	6. Shared Voting Power	0
	7. Sole Dispositive Power	2,564,776
	8. Shared Dispositive Power	0

9.	Aggregate Amount Beneficially Owned by Each Reporting Person	2,564,776
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)	9.43%
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

* Attached to this Schedule 13G as Exhibit A is a Joint Filing Agreement between the persons specified above that this Schedule 13G is being filing 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 was formed under the laws of the State of Iowa.

Item 2(d) Title of Class of Securities:

Common Stock $3.33 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 3,822,911 shares of $3.33 par value common stock of the Company, consisting of:

i. 4,968 shares held in a retirement account for Mr. McIntyre s benefit;
ii. 2,564,776 shares owned by the J. Scott McIntyre Revocable Trust dated December 8, 1992, for which Mr. McIntyre serves as sole trustee;
iii. 40,987 shares owned by the Mildred Reynolds McIntyre Revocable Trust dated September 15, 1992, for which Mr. McIntyre serves as sole trustee;
iv. 243,000 shares held by the Mildred R. McIntyre Irrevocable Trust dated April 27, 1989, for which Mr. McIntyre serves as sole trustee;
v. 450,000 shares held by the Dee Ann McIntyre Trust, for which Mr. McIntyre serves as sole trustee; and
vi. 519,180 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 2,564,776 shares of $3.33 par value common stock of the Company.

(b) Percent of class

(1) The 3,822,911 shares reported as beneficially owned by J. Scott McIntyre Jr. represented 14.06% of the issued and outstanding shares of $3.33 par value common stock of the Company on December 31, 2007.

(2) The 2,564,776 shares held by the J. Scott McIntyre Revocable Trust dated December 8, 1992 represented 9.43% of the issued and outstanding shares of $3.33 par value common stock of the Company on December 31, 2007.

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

	(1) J. Scott McIntyre Jr.	
i.	Sole Power to vote or to direct the vote:	3,303,731
ii.	Shared power to vote or to direct the vote:	519,180
iii.	Sole power to dispose or to direct the disposition of:	3,303,731
iv.	Shared power to dispose or to direct the disposition of:	519,180
	(2) The J. Scott McIntyre Revocable Trust dated December 8, 1992	
i.	Sole Power to vote or to direct the vote:	2,564,776
ii.	Shared power to vote or to direct the vote:	0
iii.	Sole power to dispose or to direct the disposition of:	2,564,776
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[ ].

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 19, 2008 Dated		/s/ J. Scott McIntyre Jr. J. Scott McIntyre Jr.
February 19, 2008 Dated		J. Scott McIntyre Revocable Trust dated December 8, 1992
	By:	/s/ J. Scott McIntyre Jr. J. Scott McIntyre Jr., Trustee

EXHIBIT A TO SCHEDULE 13G

JOINT FILING AGREEMENT

J. Scott McIntyre Jr., individually, and the J. Scott McIntyre Revocable Trust dated December 8, 1992, 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 19, 2008 Dated		/s/ J. Scott McIntyre Jr. J. Scott McIntyre Jr.
February 19, 2008 Dated		J. Scott McIntyre Revocable Trust dated December 8, 1992
	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. 8 filed Amendment No. 7 to Schedule 13G on May 8, 2007.

Schedule A shows current ownership and transactions from May 8, 2007 to December 31, 2007, for the Reporting Persons and for four other entities, the McIntyre Foundation, the Mildred R. McIntyre Revocable Trust, 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. Mr. McIntyre s mother created the Mildred R. McIntyre Revocable Trust; Mr. McIntyre is the sole trustee of that trust. 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 Revocable Trust, 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 three 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 in Schedule A as arranged sale was an arranged sale of securities from the Mildred Reynolds McIntyre Revocable Trust back to the Issuer;

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

The transaction described in Schedule A as gift given was an outright gift made by the donor;

The transaction described in Schedule A as distribution is a distribution of trust assets upon the death of Mildred R. McIntyre as required by the Mildred Reynolds McIntyre Revocable Trust; and

The transaction described in Schedule A as received in distribution is a distribution of trust assets upon the death of Mildred R. McIntyre as required by the Mildred Reynolds McIntyre Revocable Trust.

SCHEDULE A

		J. Scott McIntyre		J. Scott McIntyre		J. Scott McIntyre		Mildred R. McIntyre	
		Individually		IRA Account		Revocable Trust		Revocable Trust	
Transaction Date	Transaction Description	Transaction Amount	Total Shares Owned	Transaction Amount	Total Shares Owned	Transaction Amount	Total Shares Owned	Transaction Amount	Total Shares Owned
05/07/2007	as reported		0		4,968		2,588,776		1,094,328
09/06/2007	arranged sale							(200,000)	
10/29/2007	option exercise					6,000	2,594,776		
12/03/2007	gift given					(30,000)	2,564,776		
12/21/2007	distribution							(853,341)	40,987
12/21/2007	received in distribution								

Total		0		4,968	(24,000)	2,564,776	(1,053,341)	40,987

SCHEDULE A CONT.

		Dee Ann McIntyre Trust		Mildred R. McIntyre Irrevocable Trust		McIntyre Foundation	
Transaction Date	Transaction Description	Transaction Amount	Total Shares Owned	Transaction Amount	Total Shares Owned	Transaction Amount	Total Shares Owned
05/07/2007	as reported		450,000		243,000		110,180
09/06/2007	arranged sale						
10/29/2007	option exercise						
12/03/2007	gift given						
12/21/2007	distribution						
12/21/2007	received in distribution					409,000	519,180
Total			450,000		243,000	409,000	519,180