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UNITED FIRE & CASUALTY CO Form 8-K April 21, 2008

UNITED STATES	
SECURITIES AND EXCHANGE COMM	ISSION
Washington, D.C. 20549	
FORM 8-K	
CURRENT REPORT	
PURSUANT TO SECTION 13 OR 15(d) OF THE	
SECURITIES EXCHANGE ACT OF 1934	
Date of Report (Date of earliest event reported): April 21, 2008	
Commission File Number 2-39621	
<b>United Fire &amp; Casualty Company</b>	
(Exact name of registrant as specified in its charter)	
• • •	42-0644327 (IRS Employer Identification No.)
(Exact name of registrant as specified in its charter)  Iowa	
(Exact name of registrant as specified in its charter)  Iowa (State of Incorporation)	
Iowa (State of Incorporation)  118 Second Avenue, S.E., Cedar Rapids, Iowa 52407	
Iowa (State of Incorporation)  118 Second Avenue, S.E., Cedar Rapids, Iowa 52407 (Address of principal executive offices) (Zip Code)  Registrant s telephone number, including area code: (319) 399-5700	
Iowa (State of Incorporation)  118 Second Avenue, S.E., Cedar Rapids, Iowa 52407 (Address of principal executive offices) (Zip Code)  Registrant s telephone number, including area code: (319) 399-5700  Check the appropriate box below if the Form 8-K filing is intended to a	(IRS Employer Identification No.) simultaneously satisfy the filing obligation of the registrant under any of
Iowa (State of Incorporation)  118 Second Avenue, S.E., Cedar Rapids, Iowa 52407 (Address of principal executive offices) (Zip Code)  Registrant s telephone number, including area code: (319) 399-5700  Check the appropriate box below if the Form 8-K filing is intended to the following provisions:	(IRS Employer Identification No.) simultaneously satisfy the filing obligation of the registrant under any of act (17 CFR 230.425)

\_ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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## Item 2.02. Results of Operations and Financial Condition.

/s/ Randy A. Ramlo

Randy A. Ramlo, Chief Executive Officer

On April 21, 2008, we issued a press release announcing our financial results for the quarter ended March 31, 2008. The release is furnished as Exhibit 99.1 hereto. The information in this Current Report is being furnished and shall not be deemed filed for the purposes of Section 18 of the Securities Exchange Act of 1934 or otherwise subject to the liabilities of that Section. The information in this Current Report shall not be incorporated by reference into any registration statement or other document filed with the Commission.

Item 9.01. Financial Statements and Exhibits.
(a) Not applicable.
(b) Not applicable.
(c) Exhibits.
The following exhibits are furnished herewith.
Exhibit 99.1 Press Release, dated April 21, 2008, announcing our financial results for the quarter ended March 31, 2008.
Signatures
Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.
United Fire & Casualty Company (Registrant)
5.75pt'>
April 21, 2008 (Date)

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