\mathbf{U}	NITED STATES	
SECURITIES AN	ND EXCHANGE CO	MMISSION
,	Washington, D.C. 20549	
	FORM 8-K	
	CURRENT REPORT	
	TO SECTION 13 OR 15(d) OF	
SECURIT	TIES EXCHANGE ACT OF 193	4
Date of Report (D	ate of earliest event reported): March 3	30, 2004
United Fir	e & Casualty Con	npany
(Exact na	me of registrant as specified in its charter)	
Iowa Other Jurisdiction ncorporation)	2-39621 (Commission File No.)	42-0644327 (IRS Employer Identification No.)

(State or

of I

118 Second Avenue, S.E., Cedar Rapids, Iowa (Address of principal executive offices)

52407 (Zip Code)

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Registrant s telephone number, including area code: 319-399-5700

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On March 30, 2004, we issued a press release, a copy of which is attached hereto as Exhibit 99.1 and incorporated by reference herein. The press release relates to our announcement of the closing of our New Orleans Regional Office and the consolidation of the business with that of our regional office in Galveston, Texas. The consolidation is expected to have a positive financial impact for the company, most notably in the reduction of expenses. In addition, the consolidation is expected to result in improved communication, increased efficiency and greater control of operations.

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(a)	Not	app.	lıca	ble.

- (b) Not applicable.
- (c) Exhibits.

The following exhibits are furnished herewith.

Exhibit 99.1 Press Release, dated March 30, 2004, announcing the closing of our New Orleans Regional Office and the consolidation of the business with that of our regional office in Galveston, Texas.

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)

April 2, 2004

(Date)

/s/ John A. Rife

John A. Rife, Chief Executive Officer