



DIVISION OF  
CORPORATION FINANCE

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

January 31, 2024

Eric J. Martin  
Chief Financial Officer  
United Fire Group, Inc.  
118 Second Avenue SE  
Cedar Rapids, IA 52401

**Re: United Fire Group, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2022**  
**File No. 001-34257**

Dear Eric J. Martin:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Finance