



THE NASDAQ STOCK MARKET
8800 BLACKWELL ROAD
ROCKVILLE, MD 20850

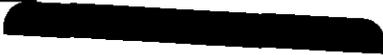
Gary Sundick
Vice President
Listing Qualifications

Received SEC
FEB 25 2009
Washington, DC 20549

By Facsimile and First Class Mail

February 25, 2009

Ms. Cecile Peters
Chief, IT Services
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549



09000962

CERTINAS
001-34257

Dear Ms. Peters:

United Fire & Casualty Company (the "Registrant") is listed on The Nasdaq Stock Market (the "Exchange" or "Nasdaq") pursuant to a temporary exemption from registration granted to certain insurance companies in connection with Nasdaq's August 1, 2006 transition to a national securities exchange.¹ These exempt companies are required to register under Section 12(b) of the Exchange Act by August 1, 2009.

This is to certify that on February 25, 2009, the Exchange received a copy of the Registrant's Form 8-A - 12(b) for the registration of the following security:

Common Stock, \$3.33 1/3 par value

We further certify that the security described above has been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

PROCESSED

MAR 6 2009

THOMSON REUTERS

¹ Exchange Act Release No. 34-54241 (July 31, 2006).

END