



Corporate Human Resources

United Fire & Casualty Company  
 United Life Insurance Company  
 Lafayette Insurance Company  
 Addison Insurance Company  
 United Fire & Indemnity Company  
 United Fire Lloyds  
 Mercer Insurance Company  
 Mercer Insurance Company  
 of New Jersey, Inc.  
 Franklin Insurance Company  
 Financial Pacific Insurance Company

September 19, 2014

US Department of Labor  
 Employee Benefits Security Administration  
 Top Hat Plan Exemption  
 200 Constitution Avenue, NW, Suite N-1513  
 Washington, DC 20210

RE: United Fire and Casualty Company

Dear Sir or Madam:

In order to comply with the requirements of the Alternative Reporting and Disclosure Method under ERISA, Parts 1, Title 1, as provided for an unfunded plan for a select group of management or highly compensated employees in DOL Regulation 2520.104-23, the following information is provided:

1. The name of the employer is United Fire and Casualty Company.
2. The mailing address of the employer is 118 Second Avenue SE, Cedar Rapids, IA 52407-3909.
3. The employer's Federal Identification Number (EIN) is: 42-0644327.
4. There are two such plans. The United Fire & Casualty Company Nonqualified Deferred Compensation Plan covers twenty-five (25) employees. The United Fire & Casualty Company Restoration Benefit Plan covers four (4) employees. Both plans are maintained primarily for the purpose of providing deferred compensation benefits to a select group of management or highly compensated employees.

The employer will send a copy of all plan documents and agreements to the Secretary, upon request.

Respectfully submitted,

UNITED FIRE AND CASUALTY COMPANY

By:

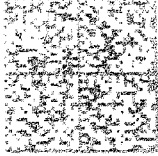


**UNITED FIRE GROUP**  
 Corporate Office  
 118 Second Avenue SE  
 PO Box 73909  
 Cedar Rapids IA 52407-3909

**CERTIFIED MAIL™**



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