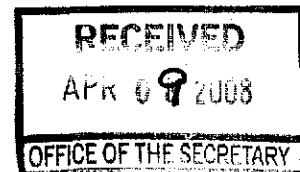


**BROWN & BROWN**  
FINANCIAL SERVICES, INC.

March 27, 2008



Nancy M. Morris, Secretary  
Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549-1090

To Whom It May Concern,

This communication is in response to the commission's request for comment regarding the posting of Form ADV, Part 2 on the S.E.C. website.

Our Firm is dedicated to the proposition of clear, current and meaningful disclosure of the Firm's business practices, background and potential conflicts of interest to clients and prospective clients. Such information is essential in an effort to create mutual understandings and expectations between interested parties. We believe the current procedures of exchanging pertinent confidential data between interested parties, including the delivery of Form ADV, Part 2, is useful in the development of constructive, long term, personal relationships associated with successful investment advisory activities.

Our Firm objects to the proposal of having our Form ADV, Part 2 posted on any website, which would make the information available to the public, at large, to be used for purposes which may not be in the Firm's best interest.

We consider the information contained in Form ADV, Part 2 to be proprietary and confidential. We believe such information should be used only to the benefit of the Firm, our current clients and any prospective clients we choose to consider.

The information should not be available to competitors, marketers or curiosity seekers who may or may not be serious candidates for a personalized investment advisory relationship with our Firm.

The current method of delivering the information contained in the Form ADV, Part 2 makes it available to current clients, serious prospective clients and regulatory bodies.

Such information should be reserved for these parties. It should be left to the discretion of the Firm to provide the information to any other parties.

We would consider a mandatory posting of our Firm's Form ADV, Part 2 on any website which makes it available to the public to be a violation of the Firm's privacy and an involuntary disclosure of proprietary information.

We, respectfully, urge the commission to reject the proposal.

Sincerely,

A handwritten signature in black ink, appearing to read "Colon Brown", followed by a long horizontal line extending to the right.

Colon Brown  
President