Mr. J. Hyatt Brown Chief Executive Officer Brown & Brown, Inc. 220 South Ridgewood Avenue Daytona Beach, Florida 32114

Re: Brown & Brown, Inc.

Form 10-K for the year ended December 31, 2008

File No. 001-13619

Dear Mr. Brown:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jeffrey Riedler Assistant Director

cc: Laurel L. Grammig, Esquire
Vice President and Chief Corporate Counsel
Brown & Brown, Inc.
3101 Martin Luther King, Jr. Blvd., Suite 400
Tampa, Florida 33607