

FORM 10-Q/A
AMENDMENT NO. 1

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES
EXCHANGE ACT OF 1934

For the quarter period ended September 30, 1995.
or

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES
EXCHANGE ACT OF 1934

For the transition period from _____ to _____ Commission file number 0-7201.

POE & BROWN, INC.

(Exact name of Registrant as specified in its charter)

FLORIDA

59-0864469

(State or other jurisdiction of
Incorporation or organization)

(I.R.S. Employer Identification
Number)

220 S. RIDGEWOOD AVE., DAYTONA BEACH, FL

32114

(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code: (904) 252-9601

Indicate by check mark whether the registrant (1) has filed all reports
required to be filed by Section 13 or 15(d) of the Securities Exchange Act of
1934 during the preceding 12 months, and (2) has been subject to such filing
requirements for the past ninety (90) days. Yes No
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The number of shares of the Registrant's common stock, \$.10 par value,
outstanding as of November 1, 1995, was 8,681,509.

POE & BROWN, INC.

POE & BROWN, INC.

PART II - OTHER INFORMATION

ITEM 1 - LEGAL PROCEEDINGS

The Company is involved in various pending or threatened proceedings by or against the Company or one or more of its subsidiaries which involve routine litigation relating to insurance risks placed by the Company and other contractual matters. The Company's management does not believe that any of such pending or threatened proceedings will have a material adverse effect on the consolidated financial position or results of operations of the Company.

ITEM 6 - EXHIBITS AND REPORTS ON FORM 8-K

- (a) Exhibits - Exhibit 11 - Statement re: Computation of Per Share Earnings - previously filed
 Exhibit 27 - Financial Data Schedule (for SEC use only) - previously filed
- (b) There were no reports filed on Form 8-K during the quarter ended September 30, 1995.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

POE & BROWN, INC.

Date: November 6, 1995

/s/ James A. Orchard

 JAMES A. ORCHARD
 TREASURER AND CHIEF FINANCIAL OFFICER
 (duly authorized officer and principal
 financial officer and principal accounting
 officer)