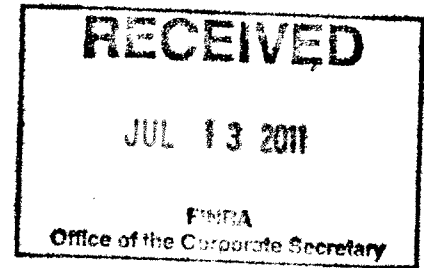


BROWN & BROWN
FINANCIAL SERVICES, INC.

July 5, 2011

Ms. Marcia E. Asquith
Office of the Corporate Secretary
FINRA
1735 K Street, NW
Washington, DC 20006-1506



Re: Comment re Accounting Support Fee

Dear Ms. Asquith:

Respectfully, our Firm objects to the imposition of an annual accounting support fee.

Any fees which have no possibility of generating income to offset the fees have the effect of:

- _ Reducing Firm profits if the fee is absorbed by the Firm.
- _ Increasing costs to Firm customers if the fee is passed up to customers.
- _ Reducing investment returns to the investing public, if the fees are passed up to the customers.

The above consequences are contrary to the interests of firms, customers and investors, especially, small firms which serve the needs of individual investors.

Small firms and individual investors do not need discouragements in the form of additional fees in the face of a weak economy, historically low interest rates, and dysfunctional governments.

If such a fee is to be imposed, we request that small firms and individual investors be exempted.

Sincerely,

A handwritten signature in cursive script, appearing to read "Colon Brown", followed by a horizontal line.

Colon Brown
CB:jc

cc: Frank Dealy