

As filed with the Securities and Exchange Commission on October 25, 1995
 Registration No. 33-41204

SECURITIES AND EXCHANGE COMMISSION
 Washington, D.C. 20549

AMENDMENT NO. 1 TO
 FORM S-8
 REGISTRATION STATEMENT
 Under The Securities Act of 1933

POE & BROWN, INC.
 (Exact name of registrant as specified in its charter)

Florida 59-0864469
 (State or other jurisdiction (I.R.S. Employer Identification No.)
 of incorporation or organization)

220 S. Ridgewood Avenue, Daytona Beach, Florida 32114
 (Address of Principal Executive Office) (Zip Code)

POE & BROWN, INC.
 1990 EMPLOYEE STOCK PURCHASE PLAN
 (Full title of the plan)

Laurel J. Lenfestey, Esquire
 Vice President, Secretary and General Counsel
 Poe & Brown, Inc.
 401 East Jackson Street, Suite 1700
 Tampa, Florida 33602
 (Name and address of agent for service)

(813) 222-4100
 (Telephone number, including area code, of agent for service)

Copies of all communications to:

Michael L. Jamieson, Esq.
 Holland & Knight
 400 North Ashley Drive
 Suite 2000
 Tampa, Florida 33602

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box. /x/

CALCULATION OF REGISTRATION FEE

Title of securities to be registered	Amount to be Registered	Proposed maximum offering price per unit*	Proposed maximum aggregate offering price*	Amount of registration fee*
Common stock, par value \$0.10 per share.	250,000 shares	\$24.63	\$3,694,500	\$1,274

* Estimated solely for the purpose of calculating the registration fee. The fee for the 150,000 additional shares registered hereby is calculated upon the basis of the average between the high and low sales price for shares of common stock of the registrant as reported on The Nasdaq Stock Market on October 23, 1995.

POE & BROWN, INC.

250,000 SHARES OF COMMON STOCK
PAR VALUE \$.10 PER SHARE

OFFERED PURSUANT TO THE
POE & BROWN, INC.
1990 EMPLOYEE STOCK PURCHASE PLAN

The contents of the registration statement on Form S-8 of Poe & Brown, Inc. (formerly named Poe & Associates, Inc.), registration number 33-41204 (the "Registration Statement"), are hereby incorporated by reference. The Registration Statement is hereby amended solely to increase the number of shares registered under the Poe & Brown, Inc. 1990 Employee Stock Purchase Plan from 100,000 to 250,000 shares.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Tampa, State of Florida, on October 25, 1995.

POE & BROWN, INC.

By: _____
 *
 J. Hyatt Brown, President and
 Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signatures -----	Title -----	Date ----
* ----- J. Hyatt Brown	President, Chief Executive Officer, Chairman of the Board (Principal Executive Officer)	October 25, 1995
/s/ James A. Orchard ----- James A. Orchard	Chief Financial Officer (Principal Financial and Accounting Officer)	October 25, 1995
* ----- Samuel P. Bell, III	Director	October 25, 1995
* ----- Bruce G. Geer	Director	October 25, 1995
* ----- Jim W. Henderson	Director	October 25, 1995
* ----- Kenneth E. Hill	Director	October 25, 1995
* ----- Theodore J. Hoepner	Director	October 25, 1995
* ----- Charles W. Poe	Director	October 25, 1995
* ----- William F. Poe, Sr.	Director	October 25, 1995
* ----- William F. Poe, Jr.	Director	October 25, 1995

*By: /s/ Laurel J. Lenfestey

October 25, 1995

Laurel J. Lenfestey,
Attorney-in-Fact

INDEX OF EXHIBITS

- 5 - Opinion of Holland & Knight
- 23.1 - Consent of Ernst & Young LLP
- 23.2 - Consent of Holland & Knight (contained in Exhibit 5)
- 24.1 - Powers of attorney, pursuant to which this Amendment has been signed on behalf of certain directors and officers
- 24.2 - Resolutions of the Board of Directors, certified by the Secretary of the Company

EXHIBIT 5

OPINION OF HOLLAND & KNIGHT

HOLLAND & KNIGHT
400 NORTH ASHLEY DRIVE
SUITE 2300
TAMPA, FLORIDA 33602

October 25, 1995

Poe & Brown, Inc.
220 South Ridgewood Avenue
Daytona Beach, Florida 32114

Re: Registration Statement on Form S-8

Gentlemen:

We refer to Amendment No. 1 to the Registration Statement (the "Registration Statement") on Form S-8 filed today by Poe & Brown, Inc. (the "Company") with the Securities and Exchange Commission, for the purpose of registering under the Securities Act of 1933 an aggregate of 150,000 additional shares (the "Shares") of the authorized common stock, par value \$.10 per share, of the Company being offered to certain employees of the Company pursuant to the Company's 1990 Employee Stock Purchase Plan (the "Plan").

In connection with the foregoing registration, we have acted as counsel for the Company and have examined originals, or copies certified to our satisfaction, of such corporate records of the Company, certificates of public officials, and representatives of the Company, and other documents as we deemed necessary to deliver the opinion expressed below.

Based upon the foregoing, and having regard for legal considerations that we deem relevant, it is our opinion that the Shares will be, when and if issued in accordance with the terms of the Plan, duly authorized, validly issued, and fully paid and non-assessable.

We hereby consent to the filing of this opinion as Exhibit 5.1 to the Registration Statement.

Very truly yours,

HOLLAND & KNIGHT

By: /s/ Michael L. Jamieson

Michael L. Jamieson

EXHIBIT 23.1

CONSENT OF ERNST & YOUNG

CONSENT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

We consent to the incorporation by reference in Amendment No. 1 to the Registration Statement (Form S-8 No. 33-41204) pertaining to the 1990 Employee Stock Purchase Plan of Poe & Brown, Inc. of our reports dated January 28, 1995, with respect to the consolidated financial statements and schedule of Poe & Brown, Inc. included in its Annual Report (Form 10-K) for the year ended December 31, 1994, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

ERNST & YOUNG LLP

Tampa, Florida
October 20, 1995

EXHIBIT 24.1
POWERS OF ATTORNEY

POWER OF ATTORNEY

The undersigned constitutes and appoints Laurel J. Lenfestey and James A. Orchard, and each of them, as his true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him and in his name, place, and stead, in any and all capacities, to sign the Amendment to the Poe & Brown, Inc. Registration Statement on Form S-8 relating to an increase in the number of shares available for issuance under the Poe & Brown, Inc. 1990 Employee Stock Purchase Plan from 100,000 to 250,000 shares, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, and each or any of them or their substitutes, may lawfully do or cause to be done by virtue hereof.

Dated: October 16, 1995

/s/ J. Hyatt Brown

J. Hyatt Brown

POWER OF ATTORNEY

The undersigned constitutes and appoints Laurel J. Lenfestey and James A. Orchard, and each of them, as his true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him and in his name, place, and stead, in any and all capacities, to sign the Amendment to the Poe & Brown, Inc. Registration Statement on Form S-8 relating to an increase in the number of shares available for issuance under the Poe & Brown, Inc. 1990 Employee Stock Purchase Plan from 100,000 to 250,000 shares, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, and each or any of them or their substitutes, may lawfully do or cause to be done by virtue hereof.

Dated: October 16, 1995

/s/ Kenneth E. Hill

Kenneth E. Hill

POWER OF ATTORNEY

The undersigned constitutes and appoints Laurel J. Lenfestey and James A. Orchard, and each of them, as his true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him and in his name, place, and stead, in any and all capacities, to sign the Amendment to the Poe & Brown, Inc. Registration Statement on Form S-8 relating to an increase in the number of shares available for issuance under the Poe & Brown, Inc. 1990 Employee Stock Purchase Plan from 100,000 to 250,000 shares, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, and each or any of them or their substitutes, may lawfully do or cause to be done by virtue hereof.

Dated: October 16, 1995

/s/ Jim W. Henderson

Jim W. Henderson

POWER OF ATTORNEY

The undersigned constitutes and appoints Laurel J. Lenfestey and James A. Orchard, and each of them, as his true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him and in his name, place, and stead, in any and all capacities, to sign the Amendment to the Poe & Brown, Inc. Registration Statement on Form S-8 relating to an increase in the number of shares available for issuance under the Poe & Brown, Inc. 1990 Employee Stock Purchase Plan from 100,000 to 250,000 shares, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, and each or any of them or their substitutes, may lawfully do or cause to be done by virtue hereof.

Dated: October 8, 1995

/s/ William F. Poe, Sr.

William F. Poe, Sr.

POWER OF ATTORNEY

The undersigned constitutes and appoints Laurel J. Lenfestey and James A. Orchard, and each of them, as his true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him and in his name, place, and stead, in any and all capacities, to sign the Amendment to the Poe & Brown, Inc. Registration Statement on Form S-8 relating to an increase in the number of shares available for issuance under the Poe & Brown, Inc. 1990 Employee Stock Purchase Plan from 100,000 to 250,000 shares, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, and each or any of them or their substitutes, may lawfully do or cause to be done by virtue hereof.

Dated: October 9, 1995

/s/ Samuel P. Bell, III

Samuel P. Bell, III

POWER OF ATTORNEY

The undersigned constitutes and appoints Laurel J. Lenfestey and James A. Orchard, and each of them, as his true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him and in his name, place, and stead, in any and all capacities, to sign the Amendment to the Poe & Brown, Inc. Registration Statement on Form S-8 relating to an increase in the number of shares available for issuance under the Poe & Brown, Inc. 1990 Employee Stock Purchase Plan from 100,000 to 250,000 shares, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, and each or any of them or their substitutes, may lawfully do or cause to be done by virtue hereof.

Dated: October 16, 1995

/s/ Theodore J. Hoepner

Theodore J. Hoepner

POWER OF ATTORNEY

The undersigned constitutes and appoints Laurel J. Lenfestey and James A. Orchard, and each of them, as his true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him and in his name, place, and stead, in any and all capacities, to sign the Amendment to the Poe & Brown, Inc. Registration Statement on Form S-8 relating to an increase in the number of shares available for issuance under the Poe & Brown, Inc. 1990 Employee Stock Purchase Plan from 100,000 to 250,000 shares, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, and each or any of them or their substitutes, may lawfully do or cause to be done by virtue hereof.

Dated: October 8, 1995

/s/ Charles W. Poe

Charles W. Poe

POWER OF ATTORNEY

The undersigned constitutes and appoints Laurel J. Lenfestey and James A. Orchard, and each of them, as his true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him and in his name, place, and stead, in any and all capacities, to sign the Amendment to the Poe & Brown, Inc. Registration Statement on Form S-8 relating to an increase in the number of shares available for issuance under the Poe & Brown, Inc. 1990 Employee Stock Purchase Plan from 100,000 to 250,000 shares, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, and each or any of them or their substitutes, may lawfully do or cause to be done by virtue hereof.

Dated: October 16, 1995

/s/ William F. Poe, Jr.

William F. Poe, Jr.

EXHIBIT 24.2

CERTIFIED RESOLUTIONS OF THE BOARD OF DIRECTORS

POE & BROWN, INC.

CERTIFICATE OF SECRETARY

I, Laurel J. Lenfestey, hereby certify that I am the duly elected, qualified, and acting Secretary of Poe & Brown, Inc. (the "Company"), a Florida corporation, and that, attached hereto as Attachment A is a true and correct copy of resolutions duly adopted by the Board of Directors of the Company written consent on October 9, 1995, and such resolutions are in full force and effect on and as of the date hereof, not having been amended, altered, or repealed.

IN WITNESS WHEREOF, I have executed this Certificate on October 25, 1995.

POE & BROWN, INC.

By: /s/ Laurel J. Lenfestey

Laurel J. Lenfestey, Secretary