

Via Facsimile and U.S. Mail  
Mail Stop 6010

April 18, 2008

Mr. Leland G. Orr  
Chief Financial Officer  
Brooke Corp  
10950 Grandview Drive  
Suite 600  
Overland Park, KS 66210

Re: Brooke Corp  
Form 10-K for the Fiscal Year Ended December 31, 2006  
File No. 001-31698

Dear Mr. Orr:

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

Sincerely,

Joel Parker  
Accounting Branch Chief