

August 10, 2005  
Mail Stop 3561

Via U.S. Mail and Facsimile

Edward B. Alexander  
President and Chief Operating Officer  
EACO Corporation  
2113 Florida Boulevard  
Neptune Beach, Florida 32266

RE: EACO Corporation (the "Company")  
Form 10-K for the fiscal year ended December 29, 2004  
Filed April 1, 2005  
File No. 000-14311  
Form 10-Q for the quarter ended March 30, 2005  
Filed May 27, 2005  
File No. 000-14311

Dear Mr. Alexander:

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

Sincerely,

Linda Cvrkel  
Branch Chief