

Stop 3561

July 15, 2005

BY U.S. MAIL and FACSIMILE [(904) 249 - 1466]

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

RE: EACO Corporation
Item 4.01 Form 8-K
Filed June 27, 2005
File No. 0-14311

Dear Mr. Alexander:

We have reviewed the above referenced filing for compliance with the requirements with respect to the Item 4.01 disclosures of the Form 8-K.

We note the intended resignation of the former auditors, Deloitte & Touche LLP, will occur effective upon conclusion of their review of your interim financial information for the quarter ended June 29, 2005.

As such, file an amendment to the Item 4.01 Form 8-K, within four days after filing your June 29, 2005 quarterly report on Form 10-Q. The amended Item 4.01 Form 8-K should indicate whether there are any disagreements through that date and include an updated confirming auditors' letter, filed as Exhibit 16.1.

Any questions should be directed to Ms. Beverly A. Singleton, Staff Accountant, at (202) 551-3328.

Sincerely,

David R. Humphrey
Accounting Branch Chief