

Stop 3561

September 2, 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 September 1, 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.

Please amend the Item 4.01 Form 8-K to file the Exhibit 16 letter from your former independent registered public accounting firm, Deloitte & Touche LLP, indicating whether or not they agree with your disclosures contained in the Form 8-K. Reference is made to Item 304(a)(3) of Regulation S-K. The amended Item 4.01 Form 8-K should be filed within 10 business days.

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

Sincerely,

David R. Humphrey
Accounting Branch Chief