

Mail Stop 3010

January 7, 2010

Mr. Glen F. Ceiley  
Chief Executive Officer  
EACO Corporation  
1500 N. Lakeview Avenue  
Anaheim, CA 92807

**Re: EACO Corporation**  
**Schedule 14A**  
**Filed December 23, 2009**  
**File No. 1-14311**

Dear Mr. Ceiley:

We have completed our review of your preliminary proxy statement on Schedule 14A and have no further comments at this time.

Sincerely,

Karen J. Garnett  
Assistant Director

cc: Ellen S. Bancroft, Esq.  
J.R. Kang, Esq.  
Dorsey & Whitney LLP  
Via facsimile (949) 932-3601