

Mail Stop 3010

March 18, 2010

Mr. Glen Ceiley  
Chief Executive Officer  
EACO Corporation  
1500 North Lakewood Avenue  
Anaheim, CA 92807

**Re: EACO Corporation**  
**Form 10-KT for the Period Ended August 31, 2009**  
**Form 10-Q for the Period Ended November 30, 2009**  
**File No. 0-14311**

Dear Mr. Ceiley:

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

Sincerely,

Daniel L. Gordon  
Branch Chief