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disagreements, if not resolved to the satisfaction of Deloitte, would have caused Deloitte to make reference to the subject matter of the disagreements in connection with its reports.

During EACO Corporation's most recent two fiscal years and the subsequent interim period through August 24, 2005, there were no "reportable events" as such term is described in Item 304(a)(1)(v) of Regulation of S-K.

EACO Corporation has provided a copy of this report to Deloitte and requested that it furnish EACO Corporation with a letter addressed to the SEC stating whether it agrees with the statements made by EACO Corporation in response to this item and, if not, stating the respects in which it does not agree.

Item 9.01. Financial Statements and Exhibits

(c) Exhibits.

16 Letter dated August 24, 2005 from
Deloitte & Touche LLP to the SEC.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

EACO Corporation

Date: September 1, 2005 By: /s/ Edward B. Alexander
Edward B. Alexander, President/
Chief Operating Officer

EXHIBIT INDEX

Exhibit No.

16

August 24, 2005

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

Dear Mr. Alexander:

This is to confirm that the client-auditor relationship between EACO Corporation (Commission File No. 0-14311) and Deloitte &

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Touche LLP has ceased.

Yours truly,

Deloitte & Touche LLP

cc: PCAOB Letter File
Office of the Chief Accountant
Securities and Exchange Commission
100 F. Street, N.E.
Washington, D.C. 20549-7561

Fax (202) 772-9251 and 9252 (PCAOB Letter File and 7th Floor)

Mr. Jay Conzen, Chairman of the Audit Committee