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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 9, 2005 By: /s/ Edward B. Alexander
Edward B. Alexander, President/
Chief Operating Officer

EXHIBIT INDEX

Exhibit No.

16

Exhibit 16

Deloitte & Touche LLP
Suite 2801
One Independent Drive
Jacksonville, FL 32202-5034

September 6, 2005

Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-7561

Dear Sirs/Madams:

We have read Item 4 of EACO Corporation's Form 8-K dated September 1, 2005, and we agree with the statements made therein.

Yours truly,

Deloitte & Touche LLP