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EACO CORP  
Form 8-K  
May 12, 2006

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

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FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the  
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): May 9, 2006

EACO CORPORATION

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(Exact name of registrant as specified in its charter)

FLORIDA

0-14311

59-2597349

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(State or other  
jurisdiction  
of incorporation)

(Commission  
File Number)

(I.R.S. Employer  
Identification No.)

1500 N. Lakeview Avenue  
Anaheim, CA

92807

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(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code:  
(714) 876-2490

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(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is  
intended to simultaneously satisfy the filing obligation of the  
registrant under any of the following provisions (see General  
Instruction A.2. below):

[ ] Written communications pursuant to Rule 425 under the  
Securities Act (17 CRF 230.425)

[ ] Soliciting material pursuant to Rule 14a-12 under the  
Exchange Act (17 CFR 240.14a-12)

[ ] Pre-commencement communications pursuant to Rule 14d-2(b)  
under the Exchange Act (17 CFR 240.14d-2(b))

[ ] Pre-commencement communications pursuant to Rule 13e-4(c)  
under the Exchange Act (17 CFR 240.13e-4(c))

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CURRENT REPORT ON FORM 8-K

EACO CORPORATION

May 9, 2006

ITEM 2.02. DISCLOSURE OF RESULTS OF OPERATIONS AND FINANCIAL  
CONDITION

On May 9, 2006, EACO Corporation (the "Company") issued a press release regarding its revenues and operating results for the first quarter of fiscal 2006. A copy of the press release is furnished as Exhibit 99.1.

The information in this report (including the exhibit) shall not be deemed to be "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), or otherwise subject to the liability of that section, and shall not be incorporated by reference into any registration statement or other document filed under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such filing.

ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS

(c) Exhibits.

99.1 Press Release dated May 9, 2006.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this Current Report to be signed on its behalf by the undersigned thereunto duly authorized.

EACO CORPORATION

Date: May 10, 2006

By: /S/ Glen Ceiley

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Glen Ceiley  
Chief Executive Officer