Mail Stop 3561

April 11, 2006

Mr. Charlie Pleas, III Vice President and Controller AutoZone, Inc. 123 South Front Street Memphis, Tennessee 38103

RE:

AutoZone, Inc. Form 10-K for Fiscal Year Ended August 27, 2005

Filed October 26, 2005

Form 10-Q for Quarterly Period Ended November 19,

2005

File No. 001-10714

Dear Mr Pleas:

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

Sincerely,

George F. Ohsiek, Jr. Branch Chief