

Mail Stop 3561

November 8, 2005

By Facsimile and U.S. Mail

Mr. Steve Odland  
Chairman and Chief Executive Officer  
Autozone, Inc.  
123 South Front Street  
Memphis, TN 38103

**Re: Form 10-K for Fiscal Year Ended August 28, 2004  
Form 10-Q for Fiscal Quarter Ended November 20, 2004  
File No. 1-10714**

Dear Mr. Odland:

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

Sincerely,

Michael Moran  
Accounting Branch Chief