

Securities and Exchange Commission
Mail Stop 3720
CF/AD11
100 F St. NE
Washington, DC 20549-3561

April 17, 2007

Mr. Michael D. Lister
President and Chief Executive Officer
Jackson Hewitt Tax Service, Inc.
3 Sylvan Way
Parsippany, New Jersey, 07054

**Re: Jackson Hewitt Tax Service, Inc.
Form 10-K for Fiscal Year Ended April 30, 2006
Filed July 14, 2006**

**Forms 10-Q for Fiscal Quarter Ended January 31, 2007
File No. 1-32215**

Dear Mr. Lister:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director