



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3720

February 27, 2009

Via U.S. Mail and Fax (973-630-0801)

Mr. Daniel O'Brien
Chief Financial Officer
Jackson Hewitt Tax Service Inc.
3 Sylvan Way
Parsippany, NJ 07054

**RE: Jackson Hewitt Tax Service, Inc.
Form 10-K for Fiscal Year Ended April 30, 2008
Filed June 30, 2008**

**Form 10-Q for Fiscal Period Ended October 31, 2008
File No. 1-32215**

Dear Mr. O'Brien:

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

Sincerely,

Larry Spigel
Assistant Director