



DIVISION OF  
CORPORATION FINANCE

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

February 1, 2011

Via U.S. Mail and Facsimile to 973-630-0702

Harry W. Buckley  
President and Chief Executive Officer  
Jackson Hewitt Tax Service, Inc.  
3 Sylvan Way  
Parsippany, NJ 07054

**Re: Jackson Hewitt Tax Service, Inc.**  
**Form 10-K/A for Fiscal Year Ended April 30, 2010**  
**Filed August 12, 2010**  
**Form 10-Q for Fiscal Quarter Ended October 31, 2010**  
**File No. 1-32215**

Dear Mr. Buckley:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Larry Spigel

Larry Spigel  
Assistant Director