

Mail Stop 3561

January 31, 2008

Via Fax & U.S. Mail

Mr. Jerry P. Rebel
Chief Financial Officer
9330 Balboa Avenue
San Diego, CA 92123

**Re: Jack in the Box Inc.
Form 10-K for the year ended September 30, 2007
Filed November 20, 2007
File No. 001-09390**

Dear Mr. Rebel:

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

Sincerely,

Linda Cvrkel
Branch Chief