

MEMORANDUM

To: All Option Members, Member Organizations and ROTs  
 From: Market Watch  
 Date: May 22, 2007  
 Re: **New Options Listing: Jackson Hewitt Tax Service Inc. (JTX)**

The Philadelphia Stock Exchange (PHLX) will begin trading options on Jackson Hewitt Tax Service Inc. (JTX) effective Wednesday, May 23, 2007.

**Specialist Unit:** Citadel Derivatives Trading Group LLC  
**Position/Exercise Limit:** 75,000 contracts  
**Expiration Cycle** January  
**Option Symbol & Cusip No.:** JTX: 468 202 106

Jackson Hewitt Tax Service Inc. (JTX)  
 (Beginning 5/23/2007)

			Calls	Puts				Calls	Puts
JTX	JUN	25	FE	RE	JTX	JUL	20	GD	SD
JTX	JUN	30	FF	RF	JTX	JUL	22 1/2	GX	SX
JTX	JUN	35	FG	RG	JTX	JUL	25	GE	SE
					JTX	JUL	30	GF	SF
JTX	OCT	20	JD	VD	JTX	JUL	35	GG	SG
JTX	OCT	22 1/2	JX	VX	JTX	JUL	40	GH	SH
JTX	OCT	25	JE	VE					
JTX	OCT	30	JF	VF	JTX	JAN	25	AE	ME
JTX	OCT	35	JG	VG	JTX	JAN	30	AF	MF
JTX	OCT	40	JH	VH	JTX	JAN	35	AG	MG

Jackson Hewitt Tax Service Inc. 2009 Leap (JTX/ZVP)  
 (Beginning 5/23/2007)

			Calls	Puts
ZVP	JAN	25	AE	ME
ZVP	JAN	30	AF	MF
ZVP	JAN	35	AG	MG

Questions regarding this release may be directed to Market Watch at 1-800-THE-PHLX, choice #2 or (215) 496-1508.