

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K
CURRENT REPORT

Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): January 23, 2006

J & J SNACK FOODS CORP.

(Exact name of registrant as specified in its charter)

New Jersey	0-14616	22-1935537
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(State or Other Jurisdiction of Organization)	(Commission File Number)	(I.R.S. Employer Identification No.)

6000 Central Highway, Pennsauken, NJ 08109

(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: (856) 665-9533

N/A

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2 (b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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ITEM 2.02. RESULTS OF OPERATIONS AND FINANCIAL CONDITIONS

On January 23, 2006, J & J Snack Foods Corp. issued a press release regarding its earnings for the first quarter of fiscal 2006.

ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS.

(c) Exhibits

Exhibit Number	Description of Document
99.1	Press Release dated January 23, 2006

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

J & J SNACK FOODS CORP.

By: /s/ Gerald B. Shreiber

Gerald B. Shreiber
President

/s/ Dennis G. Moore

Dennis G. Moore
Chief Financial Officer

Date: January 23, 2006

EXHIBIT INDEX

Exhibit Number	Description
99.1	Press Release dated January 23, 2006

J & J Snack Foods Reports Record First Quarter Sales and Earnings

PENNSAUKEN, N.J.--(BUSINESS WIRE)--Jan. 23, 2006--J & J Snack Foods Corp. (NASDAQ:JJSF) today announced record sales and earnings for the first quarter ended December 24, 2005.

Sales increased 10% to \$108.6 million from \$98.5 million in last year's first quarter. Net earnings increased 21% to \$3.0 million in the current quarter from \$2.5 million last year. Earnings per diluted share were \$.16 for the first quarter compared to \$.13 last year. Operating income increased 15% to \$4.2 million in the current quarter from \$3.7 million in the year ago quarter.

Operating income in this year's quarter was impacted by \$260,000 of share-based compensation expense (expensing of stock options) and net earnings were impacted by \$171,000, or \$.01 per diluted share. Excluding the impact of share-based compensation expense recognized this year and not last year, operating income increased 22% and net earnings increased 28%.

Gerald B. Shreiber, J & J's President and Chief Executive Officer, commented, "Continued strong performance by our food service business was largely responsible for our improvement."

J & J Snack Foods Corp.'s principal products include SUPERPRETZEL, PRETZEL FILLERS and other soft pretzels, ICEE and ARCTIC BLAST frozen beverages, LUIGI'S, MAMA TISH'S, SHAPE UPS, MINUTE MAID* and BARQ'S** and CHILL*** frozen juice bars and ices, TIO PEPE'S churros, THE FUNNEL CAKE FACTORY funnel cakes, and MRS. GOODCOOKIE, CAMDEN CREEK, COUNTRY HOME and READI-BAKE cookies. J & J has manufacturing facilities in Pennsauken, Bridgeport and Bellmawr, New Jersey; Scranton, Hatfield and Chambersburg, Pennsylvania; Carrollton, Texas; Atlanta, Georgia and Vernon, (Los Angeles) California.

* MINUTE MAID is a registered trademark of The Coca-Cola Company.

** BARQ'S is a registered trademark of Barq's Inc.

*** CHILL is a registered trademark of Wells Dairy, Inc.

Consolidated Statement of Operations

Three Months Ended

	December 24, 2005	December 25, 2004
	(unaudited) (in thousands)	
Net sales	\$ 108,571	\$ 98,521
Cost of goods sold	75,454	68,525
Gross profit	33,117	29,996
Operating expenses	28,920	26,342
Operating income	4,197	3,654
Other income	674	298
Earnings before income taxes	4,871	3,952
Income taxes	1,861	1,470
Net earnings	\$ 3,010	\$ 2,482
Earnings per diluted share	\$.16	\$.13
Earnings per basic share	\$.16	\$.14
Weighted average number of diluted shares	18,697	18,470
Weighted average number of basic shares	18,328	18,064

Consolidated Balance Sheets

	December 24, 2005	September 24, 2005
	(unaudited) (in thousands)	
Current assets	\$ 161,760	\$ 154,233

Property, plant & equipment, net	87,953	89,045
Goodwill	53,622	53,622
Other intangibles, net	6,760	7,043
Other assets	2,178	1,981
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Total	\$ 312,273	\$ 305,924
	=====	=====
Current liabilities	\$ 57,001	\$ 52,902
Deferred income taxes	17,987	17,987
Other long term obligations	234	273
Stockholders' equity	237,051	234,762
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Total	\$ 312,273	\$ 305,924
	=====	=====

The forward-looking statements contained herein are subject to certain risks and uncertainties that could cause actual results to differ materially from those projected in the forward-looking statements. Readers are cautioned not to place undue reliance on these forward-looking statements, which reflect management's analysis only as of the date hereof. The Company undertakes no obligation to publicly revise or update these forward-looking statements to reflect events or circumstances that arise after the date hereof.

CONTACT: J & J Snack Foods Corp.
Dennis G. Moore, CFO, 856-665-9533