

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): April 24, 2008

**J & J SNACK FOODS CORP.**

(Exact name of registrant as specified in its charter)

New Jersey	0-14616	22-1935537
(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 April 24, 2008, J & J Snack Foods Corp. issued a press release regarding its earnings for the second quarter of fiscal 2008.

**ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS.**

(c) Exhibits

Exhibit Number	Description of Document
99.1	Press Release dated April 24, 2008

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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: April 24, 2008

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**EXHIBIT INDEX**

Exhibit Number

Description

99.1 Press Release dated April 24, 2008

**J & J Snack Foods Announces Down Earnings**

PENNSAUKEN, N.J.--(BUSINESS WIRE)--J & J Snack Foods Corp. (NASDAQ:JJSF) today announced record sales but lower earnings for its second quarter and six months ended March 29, 2008.

Sales increased 11% to \$144.2 million from \$130.0 million in last year's second quarter. Net earnings decreased 25% to \$4.0 million from \$5.3 million last year. Earnings per diluted share were \$.21 for the March quarter compared to \$.28 last year. Operating income decreased 31% to \$5.7 million this year from \$8.2 million in the year ago period.

For the six months ended March 29, 2008, sales increased 13% to \$275.1 million from \$244.2 million in last year's first half. Net earnings decreased 35% to \$5.9 million in the six months from \$9.1 million last year. Earnings per diluted share were \$.31 for the six months compared to \$.48 last year. Operating income decreased 40% to \$8.0 million from \$13.3 million in the year ago period.

Gerald B. Shreiber, J & J's President and Chief Executive Officer, commented, "Although our overall sales increased, we continue to be impacted by escalating input costs, particularly commodities such as flour and dairy products."

J & J Snack Foods Corp.'s principal products include SUPERPRETZEL, PRETZEL FILLERS and other soft pretzels, ICEE, SLUSH PUPPIE and ARCTIC BLAST frozen beverages, LUIGI'S, MAMA TISH'S, SHAPE UPS, MINUTE MAID\* and BARQ'S\*\* and CHILL\*\*\* frozen juice bars and ices, WHOLE FRUIT sorbet, FRUIT-A-FREEZE frozen fruit bars, MARY B'S biscuits and dumplings, DADDY RAY'S fig and fruit bars, 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; Moscow Mills, Missouri; Pensacola, Florida and Vernon and Newport, 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.

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Consolidated Statement of Operations

	<u>Three Months Ended</u>		<u>Six Months Ended</u>	
	March 29, <u>2008</u>	March 31, <u>2007</u>	March 29, <u>2008</u>	March 31, <u>2007</u>
	(in thousands)			
Net sales	\$ 144,229	\$ 130,040	\$ 275,127	\$ 244,182
Cost of goods sold	103,829	87,633	199,340	166,527
Gross profit	<u>40,400</u>	<u>42,407</u>	<u>75,787</u>	<u>77,655</u>
Operating expenses	34,720	34,212	67,771	64,325
Operating income	5,680	8,195	8,016	13,330
Other income	658	507	1,437	1,463
Earnings before income taxes	6,338	8,702	9,453	14,793
Income taxes	2,340	3,369	3,558	5,655
Net earnings	<u>\$ 3,998</u>	<u>\$ 5,333</u>	<u>\$ 5,895</u>	<u>\$ 9,138</u>
Earnings per diluted share	\$ .21	\$ .28	\$ .31	\$ .48
Earnings per basic share	\$ .21	\$ .29	\$ .31	\$ .49
Weighted average number of diluted shares	18,982	19,014	19,029	18,954
Weighted average number of basic shares	18,785	18,601	18,777	18,570

Consolidated Balance Sheets

	<u>March 29, 2008</u>	<u>September 29, 2007</u>
	(in thousands)	
Current assets, excluding auction market preferred stock	\$ 126,462	\$ 124,164
Property, plant & equipment, net	93,957	93,222
Goodwill	60,314	60,314
Other intangibles, net	55,949	58,333
Auction market preferred stock	45,200	41,200
Other	3,118	3,055
Total	<u>\$ 385,000</u>	<u>\$ 380,288</u>
Current liabilities	\$ 66,424	\$ 64,601
Long-term obligations under capital leases	428	474
Deferred income taxes	19,180	19,180
Other long-term liabilities	1,950	451
Stockholders' equity	297,018	295,582
Total	<u>\$ 385,000</u>	<u>\$ 380,288</u>

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**

**Senior Vice President**

**Chief Financial Officer**

**856-665-9533, x 268**