UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 10-Q

(Mark One)

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

For the period ended June 25, 2005

or

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

Commission File Number: 0-14616

J & J SNACK FOODS CORP.
(Exact name of registrant as specified in its charter)

New Jersey	22-1935537
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)

6000 Central Highway, Pennsauken, NJ 08109
(Address of principal executive offices)

Telephone (856) 665-9533

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

X Yes No

Indicate by check mark whether the registrant is an accelerated filer (as defined in Rule 12b-2 of the Exchange Act)

X Yes No

As of July 16, 2005, there were 9,123,636 shares of the Registrant's Common Stock outstanding.

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PART I. FINANCIAL INFORMATION

Item 1. Consolidated Financial Statements

J & J SNACK FOODS CORP. AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
(in thousands)

ASSETS

	June 25, 2005 (Unaudited)	September 25, 2004
Current assets		
Cash and cash equivalents	$ 15,483	$ 19,600
Marketable securities available for sale	39,900	36,500
Accounts receivable	50,841	47,986
Inventories	35,218	29,587
Prepaid expenses and other	1,439	1,354
Deferred income taxes	3,385	3,385
	146,266	138,412
Property, plant and equipment, at cost		
Land	556	556
Buildings	4,497	4,497
Plant machinery and equipment	106,167	100,442
Marketing equipment	190,288	182,136
Transportation equipment	1,266	1,037
Office equipment	8,755	8,411
Improvements	15,028	15,070
Construction in progress	738	2,731
	327,295	314,880
Less accumulated depreciation and amortization	238,014	225,406
	89,281	89,474
Other assets		
Goodwill	51,477	46,477
Other intangible assets, net	9,348	1,804
Other	1,539	1,257
	62,364	49,538
	$297,911	$277,424

See accompanying notes to the consolidated financial statements.

J & J SNACK FOODS CORP. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS - Continued
(in thousands)

LIABILITIES AND STOCKHOLDERS' EQUITY	June 25, 2005 (unaudited)	September 25, 2004
Current liabilities		
Accounts payable	$ 36,641	$ 34,497
Accrued liabilities	16,894	13,149
	53,535	47,646
Deferred income taxes	19,153	19,153
Other long-term liabilities	323	529
	19,476	19,682

Stockholders' equity		
Capital stock		
Preferred, $1 par value; authorized, 5,000,000 shares; none issued	-	-
Common, no par value; authorized 25,000 shares; issued and outstanding, 9,122 and 9,006 shares, respectively	34,950	33,069
Accumulated other comprehensive loss	(1,889)	(2,061)
Retained earnings	191,839	179,088
	224,900	210,096
	$297,911	$277,424

See accompanying notes to the consolidated financial statements.

J & J SNACK FOODS CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF OPERATIONS
(Unaudited)
(in thousands, except per share amounts)

	Three months ended June 25, 2005	Three months ended June 26, 2004	Nine months ended June 25, 2005	Nine months ended June 26, 2004
Net Sales	$129,452	$118,952	$327,323	$294,111
Cost of goods sold	83,177	76,702	218,856	196,477
Gross profit	46,275	42,250	108,467	97,634
Operating expenses				
Marketing	15,799	15,446	41,451	39,568
Distribution	10,541	9,136	28,763	23,985
Administrative	4,445	4,024	13,240	12,365
Other general (income)expense	(47)	73	129	243
	30,738	28,679	83,583	76,161
Operating income	15,537	13,571	24,884	21,473
Other income(expenses)				
Investment income	429	123	1,143	352
Interest expense and other	(45)	(30)	(103)	(87)
Earnings before income taxes	15,921	13,664	25,924	21,738
Income taxes	6,042	4,959	9,773	7,866
NET EARNINGS	$ 9,879	$ 8,705	$ 16,151	$ 13,872
Earnings per diluted share	$1.06	$.95	$1.74	$1.52
Weighted average number of diluted shares	9,324	9,163	9,283	9,122
Earnings per basic share	$1.08	$.97	$1.78	$1.56
Weighted average number of basic shares	9,121	8,956	9,078	8,873

See accompanying notes to the consolidated financial statements.

J & J SNACK FOODS CORP. AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS
(Unaudited) (in thousands)

	Nine months ended June 25, 2005	Nine months ended June 26, 2004
Operating activities:		
Net earnings	$16,151	$13,872
Adjustments to reconcile net earnings to net cash provided by operating activities:		
Depreciation and amortization of fixed assets	17,255	17,464
Amortization of intangibles and deferred costs	828	744
Other	39	13
Changes in assets and liabilities, net of effects from purchase of companies		
Increase in accounts receivable	(2,855)	(8,677)
Increase in inventories	(4,943)	(4,666)
Increase in prepaid expenses	(85)	(9)
Increase in accounts payable and accrued liabilities	4,544	9,222
Net cash provided by operating activities	30,934	27,963
Investing activities:		
Purchase of property, plant and equipment	(15,583)	(14,909)
Payments for purchases of companies	(16,088)	(12,668)
Proceeds from investments held to maturity	-	275
Purchase of marketable securities	(17,400)	(34,500)
Proceeds from sales of marketable securities	14,000	9,000
Proceeds from disposals of property and equipment	604	749
Other	(377)	(26)
Net cash used in investing activities	(34,844)	(52,079)
Financing activities:		
Proceeds from issuance of stock	1,881	3,072
Payments of cash dividend	(2,260)	-
Net cash (used in) provided by financing activities	(379)	3,072
Effect of exchange rate on cash and cash equivalents	172	(78)
Net decrease in cash and cash equivalents	(4,117)	(21,122)
Cash and cash equivalents at beginning of period	19,600	37,694
Cash and cash equivalents at end of period	$15,483	$16,572

See accompanying notes to the consolidated financial statements.

J & J SNACK FOODS CORP. AND SUBSIDIARIES

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Note 1 In the opinion of management, the accompanying unaudited consolidated financial statements contain all adjustments (consisting of only normal recurring adjustments) necessary to present fairly the financial position and the results of operations and cash flows. Certain prior period amounts have been reclassified to conform to the current period presentation. These reclassifications had no effect on reported net earnings.

The results of operations for the three months and nine months ended June 25, 2005 and June 26, 2004 are not necessarily indicative of results for the full year. Sales at our retail stores are generally higher in the first quarter due to the holiday shopping season. Sales of our frozen beverages and frozen juice bars and ices are generally higher in the third and fourth quarters due to warmer weather.

While we believe that the disclosures presented are adequate to make the information not misleading, it is suggested that these consolidated financial statements be read in conjunction with the consolidated financial statements and the notes included in the Company's Annual Report on Form 10-K for the year ended September 25, 2004.

Note 2 We recognize revenue from Food Service, Retail Supermarkets, The Restaurant Group and Frozen Beverage products at the time the products are shipped to third parties. When we perform services for others under time and material agreements, revenue is recognized upon the completion of the services. We also sell fixed-fee service contracts. The terms of coverage range between 12 and 60 months. We record deferred income on service contracts which is amortized by the straight-line method over the term of the contracts. We provide an allowance for doubtful receivables after taking into account historical experience and other factors.

Note 3 Depreciation of equipment and buildings is provided for by the straight-line method over the assets' estimated useful lives. Amortization of

improvements is provided for by the straight-line method over the term of the lease or the assets' estimated useful lives, whichever is shorter. Licenses and rights arising from acquisitions are amortized by the straight-line method over periods ranging from 4 to 20 years.

Note 4 Our calculation of earnings per share in accordance with SFAS No. 128, "Earnings Per Share," is as follows:

	Three Months Ended June 25, 2005		
	Income (Numerator)	Shares (Denominator)	Per Share Amount
	(in thousands, except per share amounts)		
Basic EPS			
Net Earnings available to common stockholders	$ 9,879	9,121	$1.08
Effect of Dilutive Securities			
Options	-	203	(.02)
Diluted EPS			
Net Earnings available to common stockholders plus assumed conversions	$ 9,879	9,324	$1.06

	Nine Months Ended June 25, 2005		
	Income (Numerator)	Shares (Denominator)	Per Share Amount
	(in thousands, except per share amounts)		
Basic EPS			
Net Earnings available to common stockholders	$16,151	9,078	$1.78
Effect of Dilutive Securities			
Options	-	205	(.04)
Diluted EPS			
Net Earnings available to common stockholders plus			

assumed conversions	$16,151	9,283	$1.74

Three Months Ended June 26, 2004 (in thousands, except per share amounts)	Income (Numerator)	Shares (Denominator)	Per Share Amount
Basic EPS			
Net Earnings available to common stockholders	$8,705	8,956	$.97
Effect of Dilutive Securities			
Options	-	207	(.02)
Diluted EPS			
Net Earnings available to common stockholders plus assumed conversions	$8,705	9,163	$.95

35,700 anti-dilutive weighted shares have been excluded in the computation of the three months ended June 26, 2004 diluted EPS because the options' exercise price is greater than the average market price of the common stock.

Nine Months Ended June 26, 2004 (in thousands, except per share amounts)	Income (Numerator)	Shares (Denominator)	Per Share Amount
Basic EPS			
Net Earnings available to common stockholders	$13,872	8,873	$1.56
Effect of Dilutive Securities			
Options	-	249	(.04)
Diluted EPS			
Net Earnings available to common stockholders plus assumed conversions	$13,872	9,122	$1.52

35,700 anti-dilutive weighted shares have been excluded in the computation of the nine months ended June 26, 2004 diluted EPS because the options' exercise price is greater than the average market price of the common stock.

Note 5 The Company accounts for stock options under SFAS No. 123, "Accounting for Stock-Based Compensation", as amended by SFAS No. 148, which contains a fair value-based method for valuing stock-based compensation that entities may use, which measures compensation cost at the grant date based on the fair value of the award. Compensation is then recognized over the service period, which is usually the vesting period. Alternatively, SFAS No. 123 permits entities to continue accounting for employee stock options and similar equity instruments under Accounting Principles Board (APB) Opinion 25, "Accounting for Stock Issued to Employees". Entities that continue to account for stock options using APB Opinion 25 are required to make pro forma disclosures of net income and earnings per share, as if the fair value-based method of accounting defined in SFAS No. 123 had been applied (see Note 6).

At June 25, 2005, the Company has two stock-based employee compensation plans. The Company accounts for these plans under the recognition and measurement principles of APB No. 25, "Accounting for Stock Issued to Employees", and related interpretations. Stock-based employee compensation costs are not reflected in net income, as all options granted under the plans had an exercise price equal to the market value of the underlying common stock on the date of grant. The following table illustrates the effect on net income and earnings per share as if the Company had applied the fair value recognition provisions of SFAS No. 123, to stock-based employee compensation.

	Three Months Ended June 25, 2005	Three Months Ended June 26, 2004	Nine Months Ended June 25, 2005	Nine Months Ended June 26, 2004
Net income, as reported	$9,879	$8,705	$16,151	$13,872
Less: stock-based compensation costs determined under fair value based method for all awards	210	288	629	861
Net income, pro forma	$9,669	$8,417	$15,522	$13,011
Earnings per share of common stock - basic:				
As reported	$ 1.08	$ .97	$ 1.78	$ 1.56
Pro forma	$ 1.06	$ .94	$ 1.71	$ 1.47
Earnings per share of common stock - diluted:				
As reported	$ 1.06	$ .95	$ 1.74	$ 1.52
Pro forma	$ 1.04	$ .92	$ 1.67	$ 1.43

The fair value of each option grant is estimated on the date of grant using the Black-Scholes options-pricing model with the following weighted average assumptions used for grants in fiscal 2005 and 2004: expected volatility of 16% and 26%; risk-free interest rates ranging between 3.70% and 3.83% and 2.91% and 3.16%; and expected lives ranging between 5 and 10 years.

Note 6 In December 2004, the FASB issued Statement 151, "Inventory Costs, an amendment of ARB No. 43, Chapter 4".

Statement 151 retains the general principle of ARB 43, Chapter 4, "Inventory Pricing (AC Section I78)", that inventories are presumed to be stated at cost; however, it amends ARB 43 to clarify that

. abnormal amounts of idle facilities, freight, handling costs, and spoilage should be recognized as charges of the current period

. allocation of fixed production overheads to inventories should be based on the normal capacity of the production facilities.

Statement 151 defines normal capacity as the production expected to be achieved over a number of periods or seasons under normal circumstances, taking into account the loss of capacity resulting from planned maintenance. The Board concluded that normal capacity refers to a range of production levels that will vary based on business- and industry-specific factors. Accordingly, an entity will have to use judgment to determine when production is outside the range of expected variation in production (either abnormally low or abnormally high). In periods of abnormally low production (for example, periods in which there is significantly lower demand, labor and material shortages exist, or there is unplanned equipment downtime) the amount of fixed overhead allocated to each unit of production should not be increased. However, in periods of abnormally high production the amount of fixed overhead allocated to each unit of production is decreased to assure inventories are not measured above cost.

The guidance in Statement 151 is effective for inventory costs during fiscal years beginning after June 15, 2005 and should be applied prospectively. Since we essentially follow the guidelines of Statement 151, we do not anticipate the adoption to have a material impact on our financial statements.

In December 2004, the FASB issued Statement No. 123 (revised 2004), Share-Based Payment. Statement 123(R) requires that the compensation cost relating to share-based payment transactions be recognized in financial statements. That cost will be measured based on the fair value of the equity or liability instruments issued.

This statement is effective as of the first annual reporting period that begins after June 15, 2005. As a result, we will be required to adopt Statement 123(R) on September 25, 2005.

Statement 123(R) covers a wide range of share-based compensation arrangements including share options, restricted share plans, performance-based awards, share appreciation rights, and employee share purchase plans.

In addition to the accounting standard that sets forth the financial reporting objectives and related accounting principles, Statement 123(R) includes an appendix of implementation guidance that provides expanded guidance on measuring the fair value of share-based payment awards.

Statement 123(R) replaces FASB Statement No. 123, Accounting for Stock-Based Compensation, and supersedes APB Opinion No. 25, Accounting for Stock Issued to Employees. Statement 123, as originally issued in 1995, established as preferable a fair-value-based method of accounting for share-based payment transactions with employees. However, that Statement permitted entities the option of continuing to apply the guidance in Opinion 25, as long as the footnotes to financial statements disclosed what net income would have been had the preferable fair-value-based method been used. We anticipate implementing this new standard in the first quarter of our fiscal year 2006. The impact of this new standard, if it had been in effect, on the net earnings of our fiscal years ended in September 2004, 2003 and 2002 was disclosed in Note A13 Accounting for Stock-Based Compensation of our Financial Statements included in our Form 10-K for the fiscal year ended September 25, 2004 and the impact on the net earnings of the current quarter and nine months are disclosed in Note 5 of this Form 10-Q.

Note 7 Inventories consist of the following:

	June 25, 2005	September 25, 2004
	(in thousands)	
Finished goods	$17,977	$13,691
Raw materials	4,820	4,556
Packaging materials	3,491	2,984
Equipment parts & other	8,930	8,356
	$35,218	$29,587

Note 8 We principally sell our products to the food service and retail supermarket industries. We also distribute our products directly to the consumer through our chain of retail stores referred to as The Restaurant Group. Sales and results of our frozen beverages business are monitored separately from the balance of our food service business and restaurant group because of different distribution and capital requirements. We maintain separate and discrete financial information for the four operating segments mentioned above which is available to our Chief Operating Decision Makers. We have applied no aggregate criteria to any of these operating segments in order to determine reportable segments. Our four reportable segments are Food Service, Retail Supermarkets, The Restaurant Group and Frozen Beverages. All inter-segment net sales and expenses have been eliminated in computing net sales and operating income (loss). These segments are described below.

Food Service

The primary products sold to the food service group are soft pretzels, frozen juice treats and desserts, churros and baked goods. Our customers in the food service industry include snack bars and food stands in chain, department and discount stores; malls and shopping centers; fast food outlets; stadiums and sports arenas; leisure and theme parks; convenience stores; movie theatres; warehouse club stores; schools, colleges and other institutions. Within the food service industry, our products are purchased by the consumer primarily for consumption at the point-of-sale.

Retail Supermarkets

The primary products sold to the retail supermarket industry are soft pretzel products, including SUPERPRETZEL, LUIGI'S Real Italian Ice, MINUTE MAID Juice Bars and Soft Frozen Lemonade, ICEE Squeeze Up Tubes and TIO PEPE'S Churros. Within the retail supermarket industry, our frozen and prepackaged products are purchased by the consumer for consumption at home.

The Restaurant Group

We sell direct to the consumer through our Restaurant Group, which operates BAVARIAN PRETZEL BAKERY and PRETZEL GOURMET, our chain of specialty snack food retail outlets.

Frozen Beverages

We sell frozen beverages to the food service industry, including our restaurant group, primarily under the names ICEE and ARCTIC BLAST in the United States, Mexico and Canada.

The Chief Operating Decision Maker for Food Service, Retail Supermarkets and The Restaurant Group and the Chief Operating Decision Maker for Frozen Beverages monthly review and evaluate operating income and sales in order to assess performance and allocate resources to each individual segment. In addition, the Chief Operating Decision Makers review and evaluate depreciation, capital spending and assets of each segment on a quarterly basis to monitor cash flow and asset needs of each segment.

Information regarding the operations in these four reportable segments is as follows:

	Three Months Ended		Nine Months Ended	
	June 25, 2005	June 26, 2004	June 25, 2005	June 26, 2004
	(in thousands)			
Sales to External Customers:				
Food Service	$ 78,031	$ 69,644	$202,966	$178,332
Retail Supermarket	12,742	12,990	29,478	28,556
Restaurant Group	1,152	1,567	4,379	6,106
Frozen Beverages	37,527	34,751	90,500	81,117
	$129,452	$118,952	$327,323	$294,111
Depreciation and Amortization:				
Food Service	$ 3,605	$ 3,495	$ 10,202	$ 10,283
Retail Supermarket	-	-	-	-
Restaurant Group	52	84	170	294
Frozen Beverages	2,629	2,467	7,711	7,631
	$ 6,286	$ 6,046	$ 18,083	$ 18,208
Operating Income:				
Food Service	$ 8,115	$ 6,583	$ 18,340	$ 14,728
Retail Supermarket	1,191	1,220	1,667	1,996
Restaurant Group	(110)	(353)	(347)	(767)
Frozen Beverages	6,341	6,121	5,224	5,516
	$ 15,537	$ 13,571	$ 24,884	$ 21,473
Capital Expenditures:				
Food Service	$ 2,256	$ 2,473	$ 6,450	$ 6,175
Retail Supermarket	-	-	-	-
Restaurant Group	-	-	40	15
Frozen Beverages	3,499	3,972	9,093	8,719
	$ 5,755	$ 6,445	$ 15,583	$ 14,909
Assets:				
Food Service	$200,682	$170,771	$200,682	$170,771
Retail Supermarket	-	-	-	-
Restaurant Group	1,062	1,600	1,062	1,600
Frozen Beverages	96,167	91,767	96,167	91,767
	$297,911	$264,138	$297,911	$264,138

Note 9 We follow SFAS No. 142 "Goodwill and Intangible Assets". SFAS No. 142 includes requirements to test goodwill and indefinite lived intangible assets for impairment rather than amortize them; accordingly, we do not amortize goodwill.

Our four reporting units, which are also reportable segments, are Food Service, Retail Supermarkets, The Restaurant Group and Frozen Beverages. Each of the segments have goodwill and indefinite lived intangible assets.

The carrying amount of acquired intangible assets for the Food Service, Retail Supermarkets, The Restaurant Group and Frozen Beverage segments as of June 25, 2005 are as follows:

	Gross Carrying Amount	Accumulated Amortization	Net Carrying Amount
		(in thousands)	
FOOD SERVICE			
Amortized intangible assets			
Licenses and rights	$11,307	$2,000	$9,307
RETAIL SUPERMARKETS			
Amortized intangible assets			
Licenses and rights	$ -	$ -	$ -
THE RESTAURANT GROUP			
Amortized intangible assets			
Licenses and rights	$ -	$ -	$ -
FROZEN BEVERAGES			
Amortized intangible assets			
Licenses and rights	$ 201	$ 160	$ 41

Licenses and rights are being amortized by the straight-line method over periods ranging from 4 to 20 years and amortization expense is reflected throughout operating expenses. Aggregate amortization expense of intangible assets for the three months ended June 25, 2005 and June 26, 2004 was $403,000 and $149,000, respectively and for the nine months ended June 25, 2005 and June 26, 2004 was $681,000 and $388,000, respectively.

Estimated amortization expense for the next five fiscal years is approximately $1,066,000 in 2005, $1,560,000 in 2006 and 2007, $1,500,000 in 2008 and $1,335,000 in 2009. The weighted average amortization period of the intangible assets is 7.25 years.

On March 17, 2005, we acquired all of the assets of Snackworks LLC, d/b/a Bavarian Brothers, a manufacturer of soft pretzels headquartered in Rancho Cucamonga, California for $14.7 million plus approximately $600,000 for inventory. Snackworks operates production facilities in California and Chambersburg, Pennsylvania and markets its products under the brand names SERIOUSLY TWISTED!, BAVARIAN BROTHERS and CINNAPRETZEL. Snackworks sells throughout the continental United States primarily to mass merchandisers and theatres. Annual sales are approximately $11 million.

We allocated $8,225,000 0f the purchase price of Snackworks, LLC to amortizable intangible assets and $5,000,000 to goodwill. We are in the process of obtaining a third party valuation of certain assets of Snackworks; therefore, this preliminary allocation of the purchase price is subject to revision.

Goodwill

The carrying amounts of goodwill for the Food Service, Restaurant Group and Frozen Beverage segments are as follows:

	Food Service	Retail Supermarket	Restaurant Group	Frozen Beverages	Total
	(in thousands)				
Balance at June 25, 2005	$19,241	$ -	$386	$31,850	$51,477

There were no changes in the carrying amount of goodwill for the three months ended June 25, 2005.

Note 10 The amortized cost, unrealized gains and losses, and fair market values of our investment securities available for sale at June 25, 2005 are summarized as follows:

	Amortized Cost	Gross Unrealized Gains	Gross Unrealized Losses	Fair Market Value
	(in thousands)			
Available for Sale Securities				
Equity Securities	$36,900	$ -	$ -	$36,900
Municipal Government Securities	3,000	-	-	3,000
	$39,900	$ -	$ -	$39,900

The amortized cost, unrealized gains and losses, and fair market values of the Company's investment securities available for sale at September 25, 2004 are summarized as follows:

	Amortized Cost	Gross Unrealized Gains	Gross Unrealized Losses	Fair Market Value
	(in thousands)			
Available for Sale Securities				
Equity Securities	$36,500	$ -	$ -	$36,500

Proceeds from the sale of marketable securities were $5,000,000 and $14,000,000 in the three and nine months ended June 25, 2005, respectively, with no gain or loss recorded. We use the specific identification method to determine the cost of securities sold.

Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations

Liquidity and Capital Resources

Our current cash and marketable securities balances and cash expected to be provided by future operations are our primary sources of liquidity. We believe that these sources, along with our borrowing capacity, are sufficient to fund future growth and expansion.

The Company's Board of Directors declared a regular quarterly cash dividend of $.125 per share of its common stock payable on July 6, 2005 to shareholders of record as of the close of business on June 15, 2005.

In the three months ended June 25, 2005 and June 26, 2004, fluctuations in the valuation of the Mexican peso caused an increase of $116,000 and a decrease of $60,000, respectively, in stockholders' equity because of the translation of the net assets of the Company's Mexican frozen beverage subsidiary. In the nine month periods, there was an increase of $172,000 in fiscal year 2005 and a decrease of $78,000 in fiscal year 2004.

On January 5, 2004, we acquired the assets of Country Home Bakers, Inc. Country Home Bakers, Inc., with its manufacturing facility in Atlanta, GA, manufactures and distributes bakery products to the food service and supermarket industries. Its product line includes cookies, biscuits, and frozen doughs sold under the names READI-BAKE, COUNTRY HOME and private labels sold through supermarket in-store bakeries.

On March 17, 2005, we acquired all of the assets of Snackworks LLC, d/b/a Bavarian Brothers, a manufacturer of soft pretzels headquartered in Rancho Cucamonga, California. Snackworks operates production facilities in California and Chambersburg, Pennsylvania and markets its products under the brand names SERIOUSLY TWISTED!, BAVARIAN BROTHERS and CINNAPRETZEL. Snackworks sells throughout the continental United States primarily to mass merchandisers and theatres. Annual sales are approximately $11 million.

These acquisitions were accounted for under the purchase method of accounting, and their operations are included in the consolidated financial statements from their respective acquisition dates. We are in the process of obtaining a third party valuation of certain assets of

Snackworks, LLC; therefore the allocation of the purchase price is subject to revision.

Our general-purpose bank credit line provides for up to a $50,000,000 revolving credit facility. The agreement contains restrictive covenants and requires commitment fees in accordance with standard banking practice. There were no outstanding balances under this facility at June 25, 2005.

Results of Operations

Net sales increased $10,500,000 or 9% for the three months to $129,452,000 and $33,312,000 or 11% to $327,323,000 for the nine months ended June 25, 2005 compared to the three and nine months ended June 26, 2004. Excluding sales from the acquisition of Country Home Bakers, Inc. in January 2004 and Snackworks, LLC in March 2005, net sales increased $7,445,000 or 6% for the three months and $17,503,000 or 6% for the nine months ended June 25, 2005 compared to the three and nine months ended June 26, 2004.

FOOD SERVICE

Sales to food service customers increased $8,387,000 or 12% in the third quarter to $78,031,000 and increased $24,634,000 or 14% for the nine months. Excluding sales from the acquisition of Country Home Bakers, Inc. and Snackworks, LLC, sales to food service customers increased $5,332,000 or 8% in the third quarter and increased $8,925,000 or 5% for the nine months. Soft pretzel sales to the food service market increased 20% to $24,235,000 in the third quarter and 8% to $64,188,000 in the nine months. Excluding sales from the acquisition of Snackworks, LLC, soft pretzel sales increased 5% in the third quarter and 3% for the nine months. Increased sales to one customer accounted for two-thirds of the third quarter increase and almost all of the nine month increase. Italian ice and frozen juice treat and dessert sales increased 4%, or $575,000, to $13,402,000 in the three months and increased 7%, or $1,767,000, to $27,009,000 in the nine months due to increased sales to warehouse clubs, school food service and private label accounts. Churro sales to food service customers increased 13% to $3,805,000 in the third quarter and increased 10% to $10,714,000 in the nine months. One customer accounted for approximately 25% of the quarter and nine months increase with the balance coming from general increases across our customer base. Sales of bakery products increased $2,317,000 or 7% in the third quarter to

$33,934,000 and increased $16,082,000 or 20% for the nine months. Excluding sales from the acquisition of Country Home Bakers, Inc., sales of bakery products increased $3,602,000 or 4% in the nine months due to increased sales to existing customers and sales to new customers. In the third quarter, sales of our funnel cake product were up $1,094,000, or 80%, due to sales to one new customer. The changes in sales throughout the food service segment were from a combination of volume changes and price increases.

RETAIL SUPERMARKETS

Sales of products to retail supermarkets decreased $248,000 or 2% to $12,742,000 in the third quarter and increased $922,000, or 3%, in the nine months. Soft pretzel sales increased 16% to $4,923,000 for the quarter and increased 20% to $16,997,000 for the nine months due mainly to sales of PRETZELFILS in new markets and by increased sales of our regular SUPERPRETZEL in existing markets. Sales of frozen juices and ices decreased $560,000 or 6% to $8,680,000 in the third quarter and $599,000 or 4% to $14,979,000 in the nine months. Case sales of frozen juices and ices products were down 11% in the quarter and 8% for the nine months. Coupon costs, a reduction of sales, increased by $293,000, or 39%, in the second quarter and were up $1,036,000, or 50% in the nine months.

THE RESTAURANT GROUP

Sales of our Restaurant Group decreased 26% to $1,152,000 in the third quarter and 28% to $4,379,000 for the nine month period. The sales decreases were caused primarily by the closing or licensing of unprofitable stores in the past year. During the first nine months of this year, nine stores were closed or licensed to others, leaving a total of 21 open at quarter end. Operating income was impacted during the nine months by approximately $108,000 of store closing costs.

FROZEN BEVERAGES

Frozen beverage and related product sales increased $2,776,000 or 8% to $37,527,000 in the third quarter and $9,383,000 or 12% to $90,500,000 in the nine months. Beverage sales alone were essentially unchanged at $26,712,000 in the third quarter and $61,711,000 in the nine months. Managed service revenue increased 34% to $6,600,000 in the third quarter and 36% to $17,576,000 in the nine months. Sales of beverage machines were $4,993,000

higher this year than last in the nine month period with two customers accounting for more than half of the increase. In the third quarter, sales of machines were higher by $919,000 compared to last year.

CONSOLIDATED

Gross profit as a percentage of sales was 36% and 33% in both year's third quarter and nine months, respectively. The percentages remained constant because increases in efficiencies due to higher volume in our food service segment offset higher coupon expense in our retail supermarket business, increased sales of low margin beverage machines in our frozen beverage segment and higher group medical and liability insurance costs throughout our business.

Total operating expenses increased $2,059,000 in the third quarter but as a percentage of sales were 24% in both year's quarters. For the nine months, operating expenses increased $7,422,000 but as a percentage of sales were 26% for both years. Marketing expenses decreased to 12% of sales in this year's third quarter from 13% last year and were at 13% in both years' nine month period although they dropped about 3/4 of a percentage point as a percent of sales in the nine month period. The percentage decreases were the result of controlled spending throughout all of our businesses and the increased level of sales. Distribution expenses were 8% of sales in the third quarter for both years and increased to 9% of sales in the nine months from 8% of sales last year primarily because of higher fuel costs and third party trucking costs. Administrative expenses as a percent of sales were 3% in both year's third quarter and were 4% for the nine months in both years.

Operating income increased $1,966,000 or 14% to $15,537,000 in the third quarter and $3,411,000 or 16% to $24,884,000 in the nine months as a result of the aforementioned.

Operating income was impacted by approximately $300,000 of higher group medical and liability insurance costs in the third quarter compared to a year ago and by approximately $1 million for the nine months due in large part to increased workers compensation claims costs. Manufacturing plant utilities costs were higher by about $200,000 for the quarter and $540,000 for the nine months. We expect that continuing increases in the cost of

utilities will continue to have a significant impact on our operating results. The impact of commodity cost increases has overall diminished from the levels of increases that were reported in previous filings.

Investment income increased by $306,000 to $429,000 in this year's third quarter and by $791,000 in the nine months primarily due to an increase in the general level of interest rates.

The effective income tax rate has been estimated at 38% for the third quarter and nine months compared to 36% in last year's periods due to estimated increases in state tax payments.

Net earnings increased $1,174,000 or 13% in the three month period to $9,879,000 and increased 16% or $2,279,000 in the nine months this year from $13,872,000 last year.

Item 3. Quantitative and Qualitative Disclosures About Market Risk

There has been no material change in the Company's assessment of its sensitivity to market risk since its presentation set forth, in item 7a. "Quantitative and Qualitative Disclosures About Market Risk," in its 2004 annual report on Form 10-K filed with the SEC.

Item 4. Controls and Procedures

Quarterly evaluation of the Company's Disclosure and Internal Controls. The Company evaluated (i) the effectiveness of the design and operation of its disclosure controls and procedures (the "Disclosure Controls") as of the end of the period covered by this Form 10-Q and (ii) any changes in internal controls over financial reporting that occurred during the third quarter of its fiscal year. This evaluation ("Controls Evaluation") was done under the supervision and with the participation of management, including the Chief Executive Officer ("CEO") and Chief Financial Officer ("CFO").

Limitations on the Effectiveness of Controls. A control system, no matter how well conceived and operated, can provide only reasonable, not absolute, assurance that the objectives of the control system are met. Further, the design of a control system

must reflect the fact that there are resource constraints, and the benefits of controls must be considered relative to their costs. Because of the inherent limitations in all control systems, no evaluation of controls can provide absolute assurance that all control issues and instances of fraud, if any, within the Company have been detected. Because of the inherent limitations in a cost effective control system, misstatements due to error or fraud may occur and not be detected. The Company conducts periodic evaluations of its internal controls to enhance, where necessary, its procedures and controls.

Conclusions. Based upon the Controls Evaluation, the CEO and CFO have concluded that the Disclosure Controls are effective in reaching a reasonable level of assurance that information required to be disclosed by the Company in the reports that it files or submits is recorded, processed, summarized and reported within the time period specified in the SEC's rules and forms and that management is timely alerted to material information relating to the Company during the period when its periodic reports are being prepared. Additionally, in accord with the U.S. Securities and Exchange Commission's requirements, the CEO and CFO conducted an evaluation of the Company's internal control over financial reporting (the "Internal Controls") to determine whether there have been any changes in Internal Controls that occurred during the quarter which have materially affected or which are reasonably likely to materially affect Internal Controls. Based on this evaluation, there have been no such changes in Internal Controls during the quarter covered by this report.

PART II. OTHER INFORMATION

Item 6. Exhibits and Reports on Form 8-K

a) Exhibits

31.1 & 31.2 Certification Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002

99.5 Certification Pursuant to the 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002

b) Reports on Form 8-K - Reports on Form 8-K were filed on April 21, 2005 and May 26, 2005.

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 thereunto duly authorized.

J & J SNACK FOODS CORP.

Dated: July 20, 2005 /s/ Gerald B. Shreiber
Gerald B. Shreiber
President

Dated: July 20, 2005 /s/ Dennis G. Moore
Dennis G. Moore
Senior Vice President and
Chief Financial Officer

Exhibit 31.1

CERTIFICATION PURSUANT TO
SECTION 302
OF THE SARBANES-OXLEY ACT OF 2002

I, Dennis G. Moore, certify that:

1. I have reviewed this report on Form 10-Q of J & J Snack Foods Corp.;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal controls and procedures for financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the Registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

b) designed such internal controls and procedures for financial reporting, or caused such internal controls over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's third fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officers and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent functions):

a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls over financial reporting.

Date: July 20, 2005

/s/ Dennis G. Moore
Dennis G. Moore
Chief Financial Officer

Exhibit 31.2

CERTIFICATION PURSUANT TO
SECTION 302
OF THE SARBANES-OXLEY ACT OF 2002

I, Gerald B. Shreiber, certify that:

1. I have reviewed this report on Form 10-Q of J & J Snack Foods Corp.;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal controls and procedures for financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

a) designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the Registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

b) designed such internal controls and procedures for financial reporting, or caused such internal controls over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

c) evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

d) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's third fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officers and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent functions):

a) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls over financial reporting.

Date: July 20, 2005

/s/ Gerald B. Shreiber
Gerald B. Shreiber
Chief Executive Officer

Exhibit 99.5

CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (Section 1350 of Chapter 63 of Title 18 of the United States Code), each of the undersigned officers of J & J Snack Foods Corp. (the "Company"), does hereby certify with respect to the Quarterly Report of the Company on Form 10-Q for the quarter ended June 25, 2005 (the "Report") that:

(1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Dated: July 20, 2005

/s/ Dennis G. Moore
Dennis G. Moore
Chief Financial Officer

Dated: July 20, 2005

/s/ Gerald B. Shreiber
Gerald B. Shreiber
Chief Executive Officer

The foregoing certification is being furnished solely pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (Section 1350 of Chapter 63 of Title 18 of the United States Code) and is not being filed as part of the Report or as a separate disclosure document.