

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): July 24, 2006

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))

ITEM 8.01 OTHER EVENTS

On July 24, 2006, J & J Snack Foods Corp. issued a press release regarding sales
and earnings for the third quarter ended June 24, 2006.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS

(c) Exhibits

Exhibit Number

Description of Document

99.1 Press Release dated July 24, 2006

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: July 24, 2006

EXHIBIT INDEX

Exhibit Number

Description

99.1

Press Release dated July 24, 2006

Record Sales and Earnings Again for J & J Snack Foods;
Company Reports 21st Consecutive Quarterly Earnings Increase

PENNSAUKEN, N.J.--(BUSINESS WIRE)--July 24, 2006--J & J Snack Foods Corp. (NASDAQ:JJSF) today announced record sales and earnings for its third quarter and nine months ended June 24, 2006.

Sales for the third quarter increased 8% to \$140.1 million from \$129.5 million in last year's third quarter. Net earnings increased 9% to \$10.8 million from \$9.9 million last year. Earnings per diluted share were \$.57 for the June quarter compared to \$.53 last year. Operating income increased 8% to \$16.7 million this year from \$15.5 million in the year ago period.

Operating income in this year's quarter was impacted by \$350,000 of share-based compensation expense (expensing of stock options) and net earnings were impacted by \$277,000, or \$.015 per diluted share. Excluding the impact of share-based compensation expense recognized this year and not last year, operating income increased 10% and net earnings increased 12%.

For the nine months ended June 24, 2006, sales increased 10% to \$360.7 million from \$327.3 million in last year's nine months. Net earnings increased 11% to \$17.9 million in the nine months from \$16.2 million last year. Earnings per diluted share were \$.95 for the nine months compared to \$.87 last year. Operating income increased 8% to \$26.9 million from \$24.9 million in the year ago period.

Operating income in this year's nine months was impacted by \$967,000 of share-based compensation expense (expensing of stock options) and net earnings were impacted by \$699,000, or \$.037 per diluted share. Excluding the impact of share-based compensation expense recognized this year and not last year, operating income increased 12% and net earnings increased 15%.

Operating income in this year's quarter and nine months was also impacted by a \$1,193,000 impairment charge for the writedown of robotic packaging equipment. Net earnings were impacted by \$740,000, or \$.04 per diluted share, for the quarter and nine months. Excluding the impact of share-based compensation expense recognized this year and not last year and the impairment charge, operating income increased 18% and 17% for the quarter and nine months, respectively, and net earnings increased 19% and 20% for the quarter and nine months, respectively.

Gerald B. Shreiber, J & J's President and Chief Executive Officer, commented; "We had another solid performance for the quarter with all of our major business segments contributing. Continued strong performances from our core snack food and frozen beverage businesses helped achieve record profitability."

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, 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		Nine Months Ended	
	June 24, 2006	June 25, 2005	June 24, 2006	June 25, 2005
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	(in thousands)			
Net sales	\$140,132	\$129,452	\$360,747	\$327,323
Cost of goods sold	89,399	83,177	241,671	218,856
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Gross profit	50,733	46,275	119,076	108,467
Operating expenses	33,985	30,738	92,137	83,583
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Operating income	16,748	15,537	26,939	24,884
Other income	746	384	2,145	1,040
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Earnings before income taxes	17,494	15,921	29,084	25,924
Income taxes	6,708	6,042	11,151	9,773
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Net earnings	\$ 10,786	\$ 9,879	\$ 17,933	\$ 16,151
	=====	=====	=====	=====
Earnings per diluted share	\$.57	\$.53	\$.95	\$.87
Earnings per basic share	\$.58	\$.54	\$.97	\$.89
Weighted average number of diluted shares	18,866	18,648	18,792	18,566
Weighted average number of basic shares	18,469	18,242	18,394	18,156

Consolidated Balance Sheets

June 24, 2006 September 24, 2005

(in thousands)

Current assets	\$162,645	\$154,233
Property, plant & equipment, net	83,503	89,045
Goodwill, net	57,109	53,622
Other intangibles, net	23,146	7,043
Other assets	2,980	1,981
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Total	\$329,383	\$305,924
	=====	=====
Current liabilities	59,638	52,902
Deferred income taxes	17,987	17,987
Other long term obligations	696	273
Stockholders' equity	251,062	234,762
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Total	\$329,383	\$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, Sr., 856-665-9533