

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 21, 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))

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ITEM 2.02. RESULTS OF OPERATIONS AND FINANCIAL CONDITIONS

On April 21, 2006, J & J Snack Foods Corp. issued a press release regarding its earnings for the second quarter of fiscal 2006.

ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS.

(c) Exhibits

Exhibit Number	Description of Document
99.1	Press Release dated April 21, 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: April 21, 2006

EXHIBIT INDEX

Exhibit Number	Description
99.1	Press Release dated April 21, 2006

Profits Increase as J & J Snack
Foods Corp. Announces Record Quarter

PENNSAUKEN, N.J.--(BUSINESS WIRE)--April 21, 2006--J & J Snack Foods Corp. (NASDAQ:JJSF) today announced record sales and earnings for its second quarter and six months ended March 25, 2006.

Sales for the second quarter increased 13% to \$112.0 million from \$99.4 million in last year's second quarter. Net earnings increased 9% to \$4.1 million from \$3.8 million last year. Earnings per diluted share were \$.22 for the March quarter compared to \$.20 last year. Operating income increased 5% to \$6.0 million this year from \$5.7 million in the year ago period.

Operating income in this year's quarter was impacted by \$357,000 of share-based compensation expense (expensing of stock options) and net earnings were impacted by \$250,000, or \$.013 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 16%.

For the six months ended March 25, 2006, sales increased 11% to \$220.7 million from \$197.9 million in last year's first half. Net earnings increased 14% to \$7.1 million in the six months from \$6.3 million last year. Earnings per diluted share were \$.38 for the six months compared to \$.34 last year. Operating income increased 9% to \$10.2 million from \$9.3 million in the year ago period.

Operating income in this year's six months was impacted by \$617,000 of share-based compensation expense (expensing of stock options) and net earnings were impacted by \$422,000, or \$.023 per diluted share. Excluding the impact of share-based compensation expense recognized this year and not last year, operating income increased 16% and net earnings increased 21%.

Gerald B. Shreiber, J & J's President and Chief Executive Officer, commented, "We are reasonably pleased with our financial performance given the escalating increase in our raw materials, packaging and energy costs. Improvements in our food service and ICEE business contributed to our increased earnings."

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		Six Months Ended	
	March 25, 2006	March 26, 2005	March 25, 2006	March 26, 2005
	(in thousands)			
Net sales	\$ 112,044	\$ 99,350	\$ 220,615	\$ 197,871
Cost of goods sold	76,818	67,154	152,272	135,679
Gross profit	35,226	32,196	68,343	62,192
Operating expenses	29,232	26,503	58,152	52,845
Operating income	5,994	5,693	10,191	9,347
Other income	725	358	1,399	656
Earnings before income taxes	6,719	6,051	11,590	10,003
Income taxes	2,582	2,261	4,443	3,731
Net earnings	\$ 4,137	\$ 3,790	\$ 7,147	\$ 6,272

	2006	2005	2004	2003
Earnings per diluted share	\$.22	\$.20	\$.38	\$.34
Earnings per basic share	\$.23	\$.21	\$.39	\$.35
Weighted average number of diluted shares	18,811	18,581	18,754	18,526
Weighted average number of basic shares	18,383	18,165	18,356	18,114

Consolidated Balance Sheets

	March 25, 2006	September 24, 2005
(in thousands)		
Current assets	\$ 159,962	\$ 154,233
Property, plant & equipment, net	88,640	89,045
Goodwill, net	54,122	53,622
Other intangibles, net	8,314	7,043
Other assets	2,161	1,981
Total	\$ 313,199	\$ 305,924
Current liabilities	53,701	52,902
Deferred income taxes	17,987	17,987
Other long term obligations	743	273
Stockholders' equity	240,768	234,762
Total	\$ 313,199	\$ 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 Moore, CFO, 856-665-9533