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 December 24, 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

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

Yes X No

As of January 14, 2006, there were 18,314,716 shares of the Registrant's Common Stock outstanding.

INDEX

PART I. FINANCIAL INFORMATION

Item 1. Consolidated Financial Statements

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

ASSETS

	December 24, 2005 (Unaudited)	September 24, 2005
Current assets		
Cash and cash equivalents	$ 15,552	$ 15,795
Marketable securities	61,650	54,225
Accounts receivable, net	44,142	46,921
Inventories	36,500	33,684
Prepaid expenses and other	1,512	1,215
Deferred Income Taxes	2,404	2,393
	161,760	154,233
Property, plant and equipment, at cost		
Land	556	556
Buildings	4,497	4,497
Plant machinery and equipment	106,852	105,815
Marketing equipment	188,665	188,601
Transportation equipment	1,281	1,271
Office equipment	9,053	8,966
Improvements	15,282	15,083
Construction in progress	1,712	1,354
	327,898	326,143
Less accumulated depreciation and amortization	239,945	237,098
	87,953	89,045
Other assets		
Goodwill	53,622	53,622
Other intangible assets, net	6,760	7,043
Other	2,178	1,981
	62,560	62,646
	$312,273	$305,924

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	December 24, 2005 (unaudited)	September 24, 2005
Current liabilities		
Accounts payable	$ 42,544	$ 37,029
Accrued liabilities	13,085	14,731
Dividends payable	1,372	1,142

	57,001	52,902
Deferred income taxes	17,987	17,987
Other long-term liabilities	234	273
	18,221	18,260
Stockholders' equity		
Capital stock		
Preferred, $1 par value; authorized, 10,000 shares; none issued	-	-
Common, no par value; authorized 50,000 shares; issued and outstanding, 18,297 and 18,271 shares, respectively	36,689	36,091
Accumulated other comprehensive loss	(1,865)	(1,918)
Retained earnings	202,227	200,589
	237,051	234,762
	$312,273	$305,924

All share amounts reflect the 2-for-1 stock split effective January 5, 2006.

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	
	December 24, 2005	December 25, 2004
Net Sales	$108,571	$98,521
Cost of goods sold (1)	75,454	68,525
Gross profit	33,117	29,996
Operating expenses		
Marketing (2)	13,697	12,848
Distribution (3)	10,356	8,923
Administrative (4)	4,795	4,319
Other general expense	72	252
	28,920	26,342
Operating income	4,197	3,654
Other income (expenses)		
Investment income	703	322
Interest expense and other	(29)	(24)
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
Weighted average number of diluted shares	18,697	18,470
Earnings per basic share	$ .16	$ .14
Weighted average number of basic shares	18,328	18,064

(1) Includes share-based compensation expense of $59 for the three months ended December 24, 2005.
(2) Includes share-based compensation expense of $115 for the three months ended December 24, 2005.
(3) Includes share-based compensation expense of $5 for the three months ended December 24, 2005.
(4) Includes share-based compensation expense of $81 for the three months ended December 24, 2005.
All share amounts reflect the 2-for-1 stock split effective January 5, 2006.

See accompanying notes to the consolidated financial statements.

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

	Three Months Ended December 24, 2005	December 25, 2004
Operating activities:		
Net earnings	$ 3,010	$ 2,482
Adjustments to reconcile net earnings to net cash provided by operating activities:		
Depreciation and amortization of fixed assets	5,651	5,681
Amortization of intangibles and deferred costs	400	173
Share-based compensation	260	-
Deferred income taxes	(11)	-
Other	4	108
Changes in assets and liabilities, net of effects from purchase of companies		
Decrease in accounts receivable	2,779	10,376
Increase in inventories	(2,980)	(2,407)
Increase in prepaid expenses	(296)	(252)
Increase (decrease)in accounts		

payable and accrued liabilities	3,830	(6,953)
Net cash provided by operating activities	12,647	9,208
Investing activities:		
Purchase of property, plant and equipment	(4,709)	(4,308)
Purchase of marketable securities	(13,325)	(13,000)
Proceeds from sale of marketable securities	5,900	5,000
Proceeds from disposal of property and equipment	145	238
Other	(150)	113
Net cash used in investing activities	(12,139)	(11,957)
Financing activities:		
Proceeds from issuance of stock	338	265
Payments of cash dividend	(1,142)	-
Net cash (used in) provided by financing activities	(804)	265
Effect of exchange rate on cash and cash equivalents	53	67
Net decrease in cash and cash equivalents	(243)	(2,417)
Cash and cash equivalents at beginning of period	15,795	19,600
Cash and cash equivalents at end of period	$15,552	$17,183

See accompanying notes to the consolidated financial statements.

J & J SNACK FOODS CORP. AND SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
(unaudited)

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 year 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 ended December 24, 2005 and December 25, 2004 are not necessarily indicative of results for the full year. Sales of 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 our Annual Report on Form 10-K for the year ended September 24, 2005.

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 under service contracts for frozen beverage dispenser machines, revenue is recognized upon the completion of the services on specified machines. We provide an allowance for doubtful receivables after taking into consideration 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 (all share amounts reflect the 2-for-1 stock split effective January 5, 2006):

	Three Months Ended December 24, 2005		
	Income (Numerator)	Shares (Denominator)	Per Share Amount
	(in thousands, except per share amounts)		
Basic EPS			
Net Earnings available to common stockholders	$3,010	18,328	$.16
Effect of Dilutive Securities			
Options	-	369	-
Diluted EPS			
Net Earnings available to common stockholders plus assumed conversions	$3,010	18,697	$.16

146,471 anti-dilutive shares have been excluded from the computation of diluted EPS because the options' exercise price is greater than the average market price of the common stock.

	Three Months Ended December 25, 2004		
	Income (Numerator)	Shares (Denominator)	Per Share Amount
	(in thousands, except per share amounts)		
Basic EPS			
Net Earnings available			

to common stockholders	$2,482	18,064	$.14
Effect of Dilutive Securities			
Options	-	406	(.01)
Diluted EPS			
Net Earnings available to common stockholders plus assumed conversions	$2,482	18,470	$.13

Note 5 Effective with this fiscal year, the Company follows FASB Statement No. 123(R), "Share-Based Payment". Statement 123(R) requires that the compensation cost relating to share-based payment transactions be recognized in financial statements. That cost is measured based on the fair value of the equity or liability instruments issued.

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. The impact of Statement 123(R), if it had been in effect, on the net earnings and related per share amounts of our fiscal years ended in September 2005, 2004 and 2003 were 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 24, 2005.

Since the Company adopted Statement 123(R) using the modified-prospective-transition-method, prior periods have not been restated. Under this method, we are required to record compensation expense for all awards granted after the date of adoption and

for the unvested portion of previously granted awards that remain outstanding as of the beginning of the period of adoption. We measured share-based compensation cost using the Black-Scholes option pricing model.

At December 24, 2005, the Company has two stock-based employee compensation plans. Share-based compensation of $171,000, net of a tax benefit of $89,000, or $.01 per share, was recognized for the three months ended December 24, 2005. The Company anticipates that share-based compensation will not exceed $1,200,000, net of tax benefits, or approximately $.065 per share for the year ending September 30, 2006. Reported net income, adjusting for share-based compensation that would have been recognized in last year's quarter if Statement 123(R) had been followed is (all share amounts reflect the 2-for-1 stock split effective January 5, 2006):

	Three Months Ended December 24, 2005	Three Months Ended December 25, 2004
	(in thousands, except per share amounts)	
Net income, as reported	$3,010	$2,482
Less: share-based compensation costs determined under fair value based method for all awards	-	209
Adjusted net income	$3,010	$2,273
Earnings per share of common stock - basic:		
As reported	$ .16	$ .14
Share-based compensation costs	-	(.01)
Adjusted net earnings	$ .16	$ .13
Earnings per share of common stock - diluted:		
As reported	$ .16	$ .13
Share-based compensation costs	-	(.01)
Adjusted net earnings	$ .16	$ .12

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 2006: expected volatility of 34%; risk-free interest rate of 4.37% and expected lives ranging between 5 and 10 years.

Expected volatility is based on the historical volatility of the price of our common shares over the past 53 months for 5 year options and 10 years for 10 year options. We use historical information to estimate expected life and forfeitures within the valuation model. The expected term of awards represents the period of time that options granted are expected to be outstanding. The risk-free rate for periods within the expected life of the option is based on the U.S. Treasury yield curve in effect at the time of grant. Compensation cost is recognized using a straight-line method over the vesting or service period and is net of estimated forfeitures.

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 incurred during fiscal years beginning after June 15, 2005 and should be applied prospectively. Since we essentially follow the guidelines of Statement 151, the adoption did not have a material impact on our financial statements.

Note 7 Inventories consist of the following:

	December 24, 2005 (unaudited)	September 24, 2005
	(in thousands)	
Finished goods	$19,954	$16,016
Raw materials	5,785	4,935
Packaging materials	1,956	3,485
Equipment parts & other	8,805	9,248
	$36,500	$33,684

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 by 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, BARQ'S FLOATZ and ICEE Squeeze-Up Tubes and TIO PEP'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 December 24, 2005	Three Months Ended December 25, 2004
	(in thousands)	
Sales to external customers:		

Food Service	$ 74,616	$ 61,472
Retail Supermarket	7,236	6,985
The Restaurant Group	1,238	1,817
Frozen Beverages	25,481	28,247
	$108,571	$ 98,521
Depreciation and Amortization:		
Food Service	$ 3,511	$ 3,267
Retail Supermarket	-	-
The Restaurant Group	33	65
Frozen Beverages	2,507	2,522
	$ 6,051	$ 5,854
Operating Income (Loss):		
Food Service (1)	$ 5,628	$ 4,296
Retail Supermarket (2)	257	260
The Restaurant Group	1	(220)
Frozen Beverages (3)	(1,689)	(682)
	$ 4,197	$ 3,654
Capital Expenditures:		
Food Service	$ 2,670	$ 1,867
Retail Supermarket	-	-
The Restaurant Group	-	23
Frozen Beverages	2,039	2,418
	$ 4,709	$ 4,308
Assets:		
Food Service	$217,979	$182,803
Retail Supermarket	-	-
Restaurant Group	1,052	1,461
Frozen Beverages	93,242	89,020
	$312,273	$273,284

(1) Includes share-based compensation expense of $184 for the three months ended December 24, 2005.
(2) Includes share-based compensation expense of $13 for the three months ended December 24, 2005.
(3) Includes share-based compensation expense of $63 for the three months ended December 24, 2005.

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 no longer amortize goodwill.

Our four reporting units, which are also reportable segments, are Food Service, Retail Supermarkets, The Restaurant Group and Frozen Beverages.

The carrying amount of acquired intangible assets for the Food Service, Retail Supermarkets, The Restaurant Group and Frozen Beverage segments as of December 24, 2005 are as follows:

	Gross Carrying Amount	Accumulated Amortization	Net Carrying Amount
		(in thousands)	
FOOD SERVICE			
Amortized intangible assets			
Licenses and rights	$8,913	$2,185	$6,728
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	$ 169	$ 32

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. There were no changes in the gross carrying amount of intangible assets for the three months

ended December 24, 2005. Aggregate amortization expense of intangible assets for the 3 months ended December 24, 2005 and December 25, 2004 was $283,000 and $123,000, respectively.

Estimated amortization expense for the next five fiscal years is approximately $1,200,000 in 2006 and 2007, $1,100,000 in 2008 and $900,000 in 2009 and 2010. The weighted average amortization period of the intangible assets is 10.50 years.

Goodwill

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

	Food Service	Retail Supermarket	Restaurant Group	Frozen Beverages	Total
		(in thousands)			
Balance at December 24, 2005	$21,386	$ -	$386	$31,850	$53,622

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 2-for-1 stock split per common share to be distributed January 5, 2006 to shareholders of record on December 15, 2005 and a cash dividend of $.075 per common share payable January 5, 2006, after the stock split, to shareholders of record on

December 15, 2005. The cash dividend totalled $1,372,000. The Company anticipates that its Board of Directors will continue to declare quarterly cash dividends; however, the continuance of cash dividends is not guaranteed and is dependent on many factors.

In the quarters ended December 24, 2005 and December 25, 2004 fluctuations in the valuation of the Mexican peso caused an increase of $53,000 and an increase of $67,000 in stockholders' equity, respectively, because of the translation of the net assets of the Company's Mexican frozen beverage subsidiary.

In March 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.

This acquisition was accounted for under the purchase method of accounting, and its operations are included in the consolidated financial statements from its acquisition date.

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 December 24, 2005.

Results of Operations

Net sales increased $10,050,000 or 10% to $108,571,000 for the three months ended December 24, 2005 compared to the three months ended December 25, 2004. Approximately $3,109,000 of the sales increase resulted from the acquisition of Snackworks LLC in March 2005. Excluding these sales, sales increased approximately 7%.

FOOD SERVICE

Sales to food service customers increased $13,144,000 or 21% in the first quarter to $74,616,000. Excluding Snackworks LLC, sales increased $10,035,000 or 16%. Soft pretzel sales increased $4,492,000 or 23% from last year to $23,708,000 in this year's quarter and without sales from the Snackworks LLC acquisition, sales increased 7% with the increase spread among our customer base. Italian ice and frozen juice treat and dessert sales increased 10% to $6,731,000 in the three months primarily due to increased sales to school food service. Churro sales to food service customers increased 45% to $4,880,000 in the quarter primarily due to increased sales to three customers. Sales of bakery products increased 20% to $38,021,000 from $31,617,000 last year due primarily to increased sales to private label customers. 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 increased $251,000 to $7,236,000 or 4% in the first quarter. Soft pretzel sales for the first quarter were up 4% to $5,158,000. Sales of frozen juices and ices decreased 9% to $2,298,000 in the quarter due to continuing declines in sales of MINUTE MAID, ICEE and BARQ'S FLOATZ products due to a general decline and lost distribution.

THE RESTAURANT GROUP

Sales of our Restaurant Group decreased 32% to $1,238,000 in the first quarter. The sales decrease was caused primarily by the closing of unprofitable stores in fiscal year 2005. Sales of stores open for both year's quarter were down about 4%. Operating income was impacted during the quarter by approximately $60,000 of store closing and related costs compared to approximately $285,000 in last year's quarter.

FROZEN BEVERAGES

Frozen beverage and related product sales decreased $2,766,000 or 10% to $25,481,000 in the first quarter. Beverage sales alone decreased 3% to $17,132,000 for the quarter primarily due to a change in pricing programs for a major customer. Service revenue decreased less than 1% to $5,302,000 in this year's first quarter because sales to one customer were down approximately $649,000 from a year ago. Sales of beverage machines were $2,299,000 lower this year as last year's quarter had an unusually high level of machine sales. Overall profitability in the quarter was impacted by higher general costs compared to last year compounded by the sales volume decreases.

CONSOLIDATED

Gross profit as a percentage of sales was essentially unchanged from last year at 30.50% as efficiencies from higher volume and pricing offset higher commodity costs of approximately $600,000, higher utilities costs in our manufacturing plants of approximately $500,000 and higher insurance liability costs of about $250,000, along with general cost increases.

Total operating expenses increased $2,578,000 in the first quarter and as a percentage of sales were 27% in both years' quarters. Marketing expenses were 13% of sales in both years' quarters. Distribution expenses increased less than 1/2 of one percent to 10% this year from 9% last year. The increase was due primarily to higher fuel and trucking costs. Administrative expenses as a percent of sales were essentially unchanged at 4% of sales for both years. Other general expense of $72,000 in this year's quarter decreased

from $252,000 last year because of lower asset writedowns and costs relating to the early closing of Restaurant Group stores.

Operating income increased 15% to $4,197,000 this year from $3,654,000 a year ago. Excluding the impact of share-based compensation expense recognized this year and not last year, operating income increased 22% in the quarter.

The effective income tax rate has been estimated at 38% this year; an increase from 37% in 2005's first quarter. The increase is due to a higher level of state taxes.

Net earnings increased 21% to $3,010,000 in this year's first quarter compared to net earnings of $2,482,000 in the year ago period. Excluding the impact of share-based compensation expense recognized this year and not last year, net earnings increased 28%.

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 2005 annual report on Form 10-K filed with the SEC.

Item 4. Controls and Procedures

The Chief Executive Officer and the Chief Financial Officer of the Company (its principal executive officer and principal financial officer, respectively) have concluded, based on their evaluation as of a date within 90 days prior to the date of the filing of this Report, that the Company's disclosure controls and procedures are effective to ensure that information required to be disclosed by the Company in the reports filed or submitted by it under the Securities Exchange Act of 1934, as amended, is recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms, and include controls and procedures designed to ensure that information

required to be disclosed by the Company in such reports is accumulated and communicated to the Company's management, including the Chief Executive Officer and Chief Financial Officer, as appropriate to allow timely decisions regarding required disclosure.

There were no significant changes in the Company's internal controls or in other factors that could significantly affect these controls subsequent to the date of such evaluation.

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 November 3, 2005 and November 22, 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: January 23, 2006

/s/ Gerald B. Shreiber
Gerald B. Shreiber
President

Dated: January 23, 2006

/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 first 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: January 23, 2006

/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 first 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: January 23, 2006

/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 December 24, 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: January 23, 2006

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

Dated: January 23, 2006

/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.