



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 7010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, N.E.  
WASHINGTON, D.C. 20549-7010

July 11, 2008

Mr. Dennis G. Moore  
Senior Vice President and CFO  
J&J Snack Foods Corp.  
6000 Central Highway  
Pennsauken, New Jersey 08109

**RE: J&J Snack Foods Corp.  
Annual Report on Form 10-K  
Filed December 12, 2007  
Schedule 14A  
Filed December 12, 2007  
File No. 0-14616**

Dear Mr. Moore:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Chris White  
Branch Chief