

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

June 11, 2010

Mr. Dennis G. Moore, President and Chief Financial Officer J & J Snack Foods Corp. 6000 Central Highway Pennsauken, New Jersey 08109

> Re: J & J Snack Foods Corp. Form 10-K for the Fiscal Year Ended September 26, 2009 Filed December 8, 2009 File No. 0-14616

Dear Mr. Moore:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Roger Schwall Assistant Director