

April 17, 2009

Mr. John Reynolds
Assistant Director
Division of Corporate Finance
United States Securities and Exchange Commission
Washington, DC 20549-7010

**RE: National Beverage Corp.
Form 10-K
Filed July 17, 2008
File No. 001-14170
Schedule 14A
Filed August 29, 2008
Supplementary Comment Letter Dated March 27, 2009**

Dear Mr. Reynolds:

Confirming our April 13, 2009 conversation with Mr. Jay Williamson, National Beverage Corp. intends to file its written response no later than Monday, April 27, 2009.

If you have any questions, please feel free to call me at (954) 581-0922.

Sincerely,

/s/ George R. Bracken

George R. Bracken
Senior Vice President — Finance