

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-7010

MAIL STOP 3561

August 17, 2009

Mr. George R. Bracken Senior Vice President – Finance National Beverage Corp. 8100 SW Tenth Street, Suite 4000 Ft. Lauderdale, FL 33324

Re: National Beverage Corp.

Form 10-K

Filed July 17, 2008 File No. 001-14170

Schedule 14A

Filed August 29, 2008

Supplemental Response Letter

Dated August 7, 2009

Dear Mr. Bracken:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

John Reynolds Assistant Director