

November 27, 2023

George R. Bracken
Executive Vice President Finance
National Beverage Corp.
8100 SW Tenth Street, Suite 4000
Fort Lauderdale, FL 33324

Corp.

Fiscal Year Ended April 29, 2023

Re: National Beverage

Form 10-K for the

Filed June 28, 2023

File No. 001-14170

Dear George R. Bracken:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance

Office of Energy & Transportation