

April 9, 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
Response Letter Dated March 20, 2009**

Dear Mr. Reynolds:

Thank you for your March 27, 2009 supplemental comment letter with respect to the above.

Confirming our Counsel's earlier conversation with Mr. Jay Williamson, we have requested a conference call with the Staff prior to responding to your letter. It is my understanding that this conference call is currently scheduled for Monday, April 13, 2009.

National Beverage Corp. intends to file its written response no later than by Monday, April 20, 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