



August 31, 2023

United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of Energy & Transportation  
100 F. Street, N.E.  
Washington, D.C. 20549

**RE: National Beverage Corp.  
Form 10-K for the Fiscal Year Ended April 29, 2023  
Filed June 28, 2023  
File No. 001-14170**

Dear Mr. Purcell and Ms. Dorin:

Please allow this to confirm our discussion this afternoon in which National Beverage Corp. requested and received an extension through September 6, 2023, to provide its written response to the comment letter dated August 3, 2023. Thank you.

Sincerely,

/s/ George R. Bracken

George R. Bracken  
Executive Vice President – Finance