

May 12, 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 May 7, 2009**

Dear Mr. Reynolds:

Confirming our May 8, 2009 conversation with Mr. Jay Williamson, National Beverage Corp. intends to file its written response no later than Friday, May 29, 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