

August 16, 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:

National Beverage Corp. (the "Company") is in receipt of your letter dated August 3, 2023 with respect to the Company's above-referenced filing. The comment letter requests that the Company provide its written response within ten (10) business days or to advise when it will provide a response. As discussed this afternoon by telephone, the Company is in the process of preparing its response, and respectfully requests an extension to August 31, 2023, to provide its written response.

If you have any questions pertaining to the extension request, please do not hesitate to contact me at (954) 581-0922.

Sincerely,

/s/ George R. Bracken
George R. Bracken
Executive Vice President – Finance