

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549

FORM 8-K

CURRENT REPORT PURSUANT
TO SECTION 13 OR 15(D) OF THE
SECURITIES EXCHANGE ACT OF 1934

Date of report (Date of earliest event reported): December 6, 2007

National Beverage Corp.

(Exact Name of Registrant as Specified in Its Charter)

Delaware

(State or Other Jurisdiction of Incorporation)

1-14170

59-2605822

(Commission File Number)

(IRS Employer Identification No.)

One North University Drive
Fort Lauderdale, Florida

33324

(Address of Principal Executive Offices)

(Zip Code)

(954) 581-0922

(Registrant's Telephone Number, Including Area Code)

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

Written communications pursuant to Rule 425 under the Securities Act
(17 CFR 230.425)

Soliciting material pursuant to Rule 14a-12 under the Exchange Act
(17 CFR 240.14a-12)

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 2.02 Results of Operations and Financial Condition

On December 6, 2007, National Beverage Corp. issued a press release announcing its financial results for its second quarter and six month period ended October 27, 2007. This release is furnished herewith as Exhibit 99.1 hereto.

Item 9.01 Financial Statements and Exhibits

- (c) Exhibit 99.1 Press release dated December 6, 2007 announcing the Company's financial results for its second quarter and six month period ended October 27, 2007

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

National Beverage Corp.

(Registrant)

Date: December 6, 2007

/s/ Dean A. McCoy

Dean A. McCoy
Senior Vice President -
Chief Accounting Officer

EXHIBIT INDEX

99.1 Press release dated December 6, 2007 announcing the Company's financial results for its second quarter and six month period ended October 27, 2007.

National Beverage Corp. Reports Best Second Quarter

FORT LAUDERDALE, Fla.--(BUSINESS WIRE)--Dec. 6, 2007--National Beverage Corp. (NASDAQ:FIZZ) today reported financial results for its second quarter ended October 27, 2007. Compared to the prior year:

- Revenues increased 6% to \$143.5 million;
- Net income increased 13% to \$6.5 million; and
- Second quarter earnings per share increased to \$.14.

"Second quarter results reflect the determined focus to maximize the performance of our higher-margin brands. Raw material costs, especially aluminum and sweetener, have stabilized relative to the volatility experienced in our first quarter," stated Chairman and Chief Executive Officer, Nick A. Caporella. "While we view this as positive...we challenge ourselves through innovation in returning costs to their previous levels."

"Our new product pipeline featuring state-of-the-art beverages, some with probiotic properties, is the strongest it's ever been and now includes BodyWoRx, seven functionally enhanced waters; SundanceT3, two exotic energy drinks; and Sundance Pomegranate Passion, a line of certified organic tea/super-fruit blends. These great tasting products, along with our Nutrafizz line of effervescent supplements are in final formulation, and are expected to begin competing in the \$25 billion plus functional food market during our fourth quarter. This certainly is indicative of the strategic direction of this company," continued Caporella.

"Although a skittish economy and wary financial markets pose numerous challenges to companies in all business sectors, we believe that these complex times bring opportunities to those organizations with strict operating philosophies and sound financial positions...companies such as National Beverage Corp.," concluded Caporella.

National Beverage is highly innovative, making it unique as a pace-setter in the changing soft-drink industry. Its lineup of refreshment products consisting of - Energy Drinks and Fortified Powders, Vitamin Enhanced juices and waters, and new-to-come beverage supplements are geared toward the lifestyle/health-conscious consumer.

Shasta(R) - Faygo(R) - Everfresh(R) and LaCroix(R) are aligned with Rip It(R) and Rip It Chic(TM) energy products to make National Beverage...America's Flavor--Favorite - soft-drink company.

Fun, Flavor and Vitality...the National Beverage Way

National Beverage Corp.
Consolidated Results for the Periods Ended
October 27, 2007 and October 28, 2006
(In thousands, except per share amounts)

	Three Months Ended October 27, 2007	October 28, 2006	Six Months Ended October 27, 2007	Twelve Months Ended October 27, 2007
Net Sales	\$ 143,528	\$ 135,818	\$ 295,292	\$548,368
Net Income	\$ 6,477	\$ 5,749	\$ 13,662	\$ 22,836
Net Income Per Share (a):				
Basic	\$.14	\$.13	\$.30	\$.50

	=====	=====	=====	=====
Diluted	\$.14	\$.12	\$.30	\$.50
	=====	=====	=====	=====
Average Common Shares				
Outstanding (a):				
Basic	45,902	45,757	45,857	45,875
	=====	=====	=====	=====
Diluted	46,106	46,062	46,115	46,130
	=====	=====	=====	=====

(a) Prior year net income per share and average common shares outstanding amounts are adjusted for the 20% stock dividend distributed on June 22, 2007.

This press release includes forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995. Such forward-looking statements involve known and unknown risks, uncertainties and other factors which may cause actual results, performance or achievements of the Company to be materially different from any future results, performance or achievements expressed or implied by such forward-looking statements. Such factors include fluctuations in costs, changes in consumer preferences and other items and risk factors described in the Company's Securities and Exchange Commission filings and the Company disclaims an obligation to update any such factors or to publicly announce the results of any revisions to any forward-looking statements contained herein to reflect future events or developments.

CONTACT: National Beverage Corp., Fort Lauderdale
Office of the Chairman
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