



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

May 24, 2007

By U.S. Mail

Mr. George R. Bracken
Senior Vice President - Finance
National Beverage Corp.
One North University Drive
Ft. Lauderdale, FL 33324

**Re: National Beverage Corp.
Form 10-K for the Fiscal Year Ended April 29, 2006
Filed July 28, 2006
File No. 1-14170**

Dear Mr. Bracken:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William Choi
Branch Chief