

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 9, 2010

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.)

8100 SW Tenth Street, Suite 4000
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 9, 2010, National Beverage Corp. issued a press release announcing financial results for the second quarter and six month period ended October 30, 2010. 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 9, 2010 announcing the Company's financial results for the second quarter and six month period ended October 30, 2010.

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 9, 2010

By: /s/ Dean A. McCoy
Dean A. McCoy
Senior Vice President and Chief Accounting Officer

EXHIBIT INDEX

99.1 Press release dated December 9, 2010 announcing the Company's financial results for the second quarter and six month period ended October 30, 2010.



NEWS

NASDAQ: FIZZ
 For Immediate Release
 Contact: Office of the Chairman, Grace Keene

**NATIONAL BEVERAGE CORP.
 CREATES 'JOYFUL'
 INGREDIENTS**

FT. LAUDERDALE, FL, December 9, 2010 . . . National Beverage Corp. (NASDAQ: FIZZ) today released six month and second quarter financial results. “We have much to be pleased about . . . the announcement of the cash distribution on Monday, December 6 and the financial performance of the first six months of fiscal year 2011. Our Company creates for its shareholders the right ‘Ingredients’,” stated Nick A. Caporella, Chairman and Chief Executive Officer. “The right ‘mix’ of soft drink flavor brands, stalwart financial performance that includes investor capital appreciation and cash distribution . . . ALL – with the extra excitement of – *Great Taste!*” he continued.

For the second quarter:

- Revenues grew slightly to \$151 million; and
- Net income increased 23% to \$10.2 million or \$.22 per share.

For the six months:

- Revenues increased to \$316 million;
- Net income increased \$4.1 million to \$22.3 million or \$.48 per share;
- EBITDA* for the trailing 12 months – October 30, 2010 – increased \$13.4 million to \$69.7 million.

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8100 SW Tenth Street
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Phone: 877-NBC-FIZZ
www.nationalbeverage.com

“Our ‘ingredients’ are what sets us apart,” stated Nick A. Caporella. “We have the ability to create our special place in the growing sparkling water segment through innovative packaging and invigorating ‘ingredients’. ‘*Great Tasting*’ is our mantra – whether an energy drink, sparkling water, juice or flavored sparkling soft drink, we put the “T” in taste! Packaging is also one of our key ‘ingredients’, as we induce great ‘grab me’ appeal in the ‘presentation’ of all of our soft drinks,” continued Caporella.

“The ‘ingredient’ that has steadily increased operating cash flow these past several years and that rewards our shareholders with appreciation and cash dividends, is ‘*Focus*’. It is one of our best ‘ingredients’! This one provides all of our financial results. But, the most valuable ‘ingredient’ we certainly have over all other soft drink companies is . . . our *Team National!* It provides all of the families who call themselves – the National Beverage Family – the passion and dynamics to make everyone – our Board, consumers, investors and, yes, even ourselves, as happy and content as possible!” Caporella stated.

“To all of you – from all of us here at your National Beverage company – we wish you a Super, Fun-Flavored, Fantastic Holiday . . .

. . . Remember to drink up a National Beverage soft drink (or two) in a healthy toast this Holiday Season,” concluded Caporella.

National Beverage is highly innovative as a *pace-setter* in the changing soft-drink industry, featuring refreshment products that are geared toward the lifestyle/health-conscious consumer. Shasta® – Faygo® – Everfresh® and LaCroix® are aligned with Rip It® energy products to make National Beverage . . . America’s Flavor•Favorite – soft-drink company.

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

-more-



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National Beverage Corp.
Consolidated Results for the Three and Six Months Ended
October 30, 2010 and October 31, 2009
(in thousands, except per share amounts)

| | Three Months Ended | | Six Months Ended | |
|--|---------------------|---------------------|---------------------|---------------------|
| | October 30, 2010 | October 31, 2009 | October 30, 2010 | October 31, 2009 |
| Net Sales | <u>\$ 151,127</u> | <u>\$ 149,571</u> | <u>\$ 316,157</u> | <u>\$ 312,402</u> |
| Net Income | <u>\$ 10,207</u> | <u>\$ 8,324</u> | <u>\$ 22,260</u> | <u>\$ 18,117</u> |
| Net Income Per Share | | | | |
| Basic | <u>\$.22</u> | <u>\$.18</u> | <u>\$.48</u> | <u>\$.39</u> |
| Diluted | <u>\$.22</u> | <u>\$.18</u> | <u>\$.48</u> | <u>\$.39</u> |
| Average Common Shares Outstanding | | | | |
| Basic | <u>46,161</u> | <u>46,020</u> | <u>46,159</u> | <u>46,017</u> |
| Diluted | <u>46,367</u> | <u>46,275</u> | <u>46,360</u> | <u>46,268</u> |

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. 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.

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* EBITDA = Earnings before Interest, Taxes, Depreciation and Amortization



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