



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

MAIL STOP 3561

August 17, 2009

Mr. George R. Bracken
Senior Vice President – Finance
National Beverage Corp.
8100 SW Tenth Street, Suite 4000
Ft. Lauderdale, FL 33324

**Re: National Beverage Corp.
Form 10-K
Filed July 17, 2008
File No. 001-14170
Schedule 14A
Filed August 29, 2008
Supplemental Response Letter
Dated August 7, 2009**

Dear Mr. Bracken:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

John Reynolds
Assistant Director