



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

MAIL STOP 3561

January 29, 2010

Mr. James W. Bernau, President and Chief Executive Officer  
Willamette Valley Vineyards, Inc.  
8800 Enchanted Way, S.E.  
Turner, Oregon 97392

**Re: Willamette Valley Vineyards, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2008**  
**Filed on March 31, 2009**  
**File No. 0-21522**

Dear Mr. Bernau:

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

Sincerely,

John Reynolds  
Assistant Director

cc: Willamette Valley Vineyards, Inc.  
FAX: 503/362-0062