

Mail Stop 3010

June 26, 2009

Mr. Walker R. Stapleton  
President, Chief Executive Officer and Chief Financial Officer  
SonomaWest Holdings, Inc.  
2064 Highway 116 North  
Sebastopol, CA 95472

**Re: SonomaWest Holdings, Inc.  
Form 10-K for the fiscal year ended June 30, 2008  
Filed September 29, 2008  
File No. 000-01912**

Dear Mr. Stapleton:

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

Sincerely,

Jay Mumford  
Senior Counsel