

Mail Stop 3561

January 12, 2009

Keith Bootow  
President  
International Vineyard, Inc.  
35502 Camino Capistrano  
Dana Point, CA 92624

**Re: International Vineyard, Inc.  
Form 10-KSB Fiscal Year Ended December 31, 2007  
Filed April 11, 2008**

Dear Mr. Bootow:

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

Sincerely,

H. Christopher Owings  
Assistant Director