



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

January 26, 2007

Mr. James W. Bernau
President
Willamette Valley Vineyards, Inc.
8800 Enchanted Way, SE
Turner, OR 97392

**Re: Willamette Valley Vineyards, Inc.
Form 10-KSB for the Fiscal Year Ended December 31, 2005
Filed March 31, 2006
Form 10-Q for the Quarterly Period Ended September 30, 2006
Filed November 14, 2006
File No. 0-21522**

Dear Mr. Bernau:

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

Sincerely,

William Choi
Branch Chief