



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

January 29, 2016

Via E-mail

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

**Re: Willamette Valley Vineyards, Inc.  
Form PRE 14A  
Response Dated January 15, 2016  
File No. 001-37610**

Dear Mr. Bernau:

We have reviewed your January 15, 2016 response to our comment letter and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our January 8, 2016 letter.

General

1. We note your response to comment 2 and we reissue the comment. If you wish to obtain authority to adjourn the meeting to solicit additional proxies, please revise your proxy card and disclosure to clearly reflect such purpose.

James W. Bernau  
Willamette Valley Vineyards, Inc.  
January 29, 2016  
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Please contact Hillary Daniels at (202) 551-3959 or James Lopez at (202) 551-3536 with any questions.

Sincerely,

/s/ James Lopez (for)

John Reynolds  
Assistant Director  
Office of Beverages, Apparel, and  
Mining

cc: Marcus Williams, Esq.  
Davis Wright Tremaine LLP