



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

February 5, 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**  
**Filed December 24, 2015**  
**File No. 001-37610**

Dear Mr. Bernau:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ James Lopez (for)

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

cc: Marcus Williams, Esq.  
Davis Wright Tremaine LLP