

Mail Stop 3561

June 16, 2008

Mr. Yashpal Singh  
President and Chief Executive Officer  
Mendocino Brewing Company, Inc.  
1601 Airport Road  
Ukiah, CA 95482

**Re: Mendocino Brewing Company, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2007  
File No. 001-13636**

Dear Mr. Singh:

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

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services