

February 1, 2007

Mail Stop 4561

VIA U.S. MAIL AND FAX 707-829-4630

Mr. Walker R. Stapleton  
President, Chief Executive Officer and Chief Financial Officer  
SonomaWest Holdings, Inc.  
2064 Highway 116 North  
Sebastopol, California 95472

**RE: SonomaWest Holdings, Inc.  
Form 10-K for the year ended June 30, 2006  
Filed September 27, 2006  
File No. 005-34214**

Dear Mr. Stapleton:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Robert F. Telewicz  
Senior Staff Accountant