

Mail Stop 3010

June 26, 2009

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

**Re: SonomaWest Holdings, Inc.
Form 10-K for the fiscal year ended June 30, 2008
Filed September 29, 2008
File No. 000-01912**

Dear Mr. Stapleton:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

Jay Mumford
Senior Counsel