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