



DIVISION OF
CORPORATION FINANCE

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

December 14, 2010

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

**Re: Mendocino Brewing Company, Inc
Form 10-K for Fiscal Year Ended
December 31, 2009
Filed March 31, 2010
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,

Brian K Bhandari
Branch Chief
Office of Beverages, Apparel and
Health Care Services