

WILLAMETTE VALLEY VINEYARDS INC  
Form NT 10-Q  
May 15, 2008

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

OMB APPROVAL  
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**FORM 12b-25**

**NOTIFICATION OF LATE FILING**

(Check one):       Form 10-K               Form 20-F               Form 11-K               Form 10-Q               Form 10-D  
                          Form N-SAR             Form N-CSR

For Period Ended:    March 31, 2008  
 Transition Report on Form 10-K  
 Transition Report on Form 20-F  
 Transition Report on Form 11-K  
 Transition Report on Form 10-Q  
 Transition Report on Form N-SAR  
For the Transition Period Ended:

*Read Instructions (on back page) Before Preparing Form. Please Print or Type.*  
**Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.**

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates:

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**PART I   REGISTRANT INFORMATION**

Willamette Valley Vineyards, Inc.  
Full Name of Registrant

N/A  
Former Name if Applicable

**8800 Enchanted Way SE**  
Address of Principal Executive Office (*Street and Number*)

**Turner, Oregon 97392**  
City, State and Zip Code

**PART II   RULES 12b-25(b) AND (c)**

## Edgar Filing: WILLAMETTE VALLEY VINEYARDS INC - Form NT 10-Q

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

- x (a) The reason described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense
- (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject
- x quarterly report or transition report on Form 10-Q or subject distribution report on Form 10-D, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
- (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

### PART III NARRATIVE

State below in reasonable detail why Forms 10-K, 20-F, 11-K, 10-Q, 10-D, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

The Company did not file its Form 10-Q by May 15, 2008 because it was unable to complete, reconcile and finalize its financial statements for the quarter ended March 31, 2008 by such date without unreasonable effort or expense. The Company is also late with respect to its Form 10-KSB filing for the year ended December 31, 2007 for the same reason. The Company has been dedicating significant resources to finalizing its financial statements for the quarter ended March 31, 2008, as well as for the year ended December 31, 2007, as expediently as is commercially practicable. The need to complete, reconcile and finalize the Company's financial statements for the year ended December 31, 2007 so that the Company can file its Form 10-KSB has necessarily taken precedence over completion of the Company's financial statements for the quarter ended March 31, 2008, and this has contributed significantly to the Company not being able to file its Form 10-Q by the required filing date. The Company expects to file its Form 10-KSB no later than the first part of the week of May 19, 2008. The Company intends to file its Form 10-Q on or before the fifth calendar day following its prescribed due date.

SEC 1344 (03-05) **Persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.**

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(Attach extra Sheets if Needed)

**PART IV OTHER INFORMATION**

(1) Name and telephone number of person to contact in regard to this notification

**James W. Bernau**  
(Name)

**503**  
(Area Code)

**588-9436**  
(Telephone Number)

(2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed ? If answer is no, identify report(s).

Yes  No

The Company is currently late with respect to its Form 10-KSB filing for the year ended December 31, 2007. Please see Part III - Narrative, above, for details.

(3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?

Yes  No

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

**Willamette Valley Vineyards, Inc.**

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(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

Date **May 15, 2008**

By **/s/ James W. Bernau**  
James W. Bernau  
President

INSTRUCTION: The form may be signed by an executive officer of the registrant or by any other duly authorized representative. The name and title of the person signing the form shall be typed or printed beneath the signature. If the statement is signed on behalf of the registrant by an authorized representative (other than an executive officer), evidence of the representative's authority to sign on behalf of the registrant shall be filed with the form.

**ATTENTION**

**Intentional misstatements or omissions of fact constitute Federal Criminal Violations (See 18 U.S.C. 1001).**

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