



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

DIVISION OF  
CORPORATION FINANCE

August 4, 2010

Martin F. Roper  
President and Chief Executive Officer  
The Boston Beer Company, Inc.  
One Design Center Place  
Suite 850  
Boston, MA 02210

**Re: The Boston Beer Company, Inc.  
Form 10-K for the Fiscal Year Ended December 26, 2009  
Filed March 9, 2010  
Definitive Proxy Statement on Schedule 14A  
Filed April 12, 2010  
File No. 001-14092**

Dear Mr. Roper:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Reynolds  
Assistant Director