

March 22, 2005

William F. Urich
Chief Financial Officer
The Boston Beer Company
75 Arlington Street
Boston, MA 02116

RE: The Boston Beer Company
Item 4.01 Form 8-K filed March 16, 2005
File No. 1-14092

Dear Mr. Urich:

We have reviewed the above referenced filing and have the following comments. We welcome any questions you may have about our comments. Feel free to contact us at the telephone numbers listed at the end of this letter.

1. We do not believe the statement that you voted to terminate Deloitte & Touche satisfies the requirement of Item 304(a)(1)(i) of Regulation S-K. Please revise to state you dismissed Deloitte & Touche, if true. Also, please revise the first paragraph to state the date you notified Deloitte & Touche of their dismissal.

2. The disclosure in the second paragraph should cover Deloitte & Touche's reports for either of the past two years. As worded, it appears you are only disclosing information about Deloitte & Touche's most recent audit report. Please revise or advise.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing reviewed by the staff to be certain that they have provided all information investors require for an informed decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

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In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

* the company is responsible for the adequacy and accuracy of the disclosures in the filing;

* staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and

? the company may not assert this action as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filing or in response to our comments on your filing.

Please file your amendment within five business days from the date of this letter. The amendment should include an updated letter from your former accountants. The supplemental information we requested should be filed on EDGAR as correspondence. Any questions regarding the above should be directed to me at (202) 942-1809, or in my absence, to Robert Benton at (202) 942-1811.

Sincerely,

Robert Burnett
Staff Accountant

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