



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