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

SCHEDULE 13G

Under the Securities Exchange Act of 1934
(Amendment No.)

The Boston Beer Company, Inc.
(Name of Issuer)

Class A Common Stock
(Title of Class of Securities)

100557107
(CUSIP Number)

December 4, 1998
(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to
which this Schedule is filed:

/___/ Rule 13d-1(b)
/ _X_/ Rule 13d-1(c)
/___/ Rule 13d-1(d)

* The remainder of this cover page shall be filled out for a
reporting person's initial filing on this form with respect to
the subject class of securities, and for any subsequent
amendment containing information which would alter disclosures
provided in a prior cover page.

The information required on the remainder of this cover page
shall not be deemed to be "filed" for the purpose of Section 18
of the Securities Exchange Act of 1934 ("Act") or otherwise
subject to the liabilities of that section of the Act but shall
be subject to all other provisions of the Act (however, see the
Notes).

Potential 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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CUSIP No. 100557107

1 NAME OF REPORTING PERSONS
IRS IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

Brookhaven Capital Management Co., Ltd.

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(See Instructions)

(a) /X /
(b) / /

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

New York

NUMBER OF 5 SOLE VOTING POWER
SHARES 0
BENEFICIALLY -----
OWNED BY 6 SHARED VOTING POWER
EACH 931,600
REPORTING -----
PERSON 7 SOLE DISPOSITIVE POWER
WITH 0

8 SHARED DISPOSITIVE POWER
931,600

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING
PERSON
931,600

10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN
SHARES (See Instructions)

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9
5.7%

12 TYPE OF REPORTING PERSON (See Instructions)
CO and IA

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CUSIP No. 100557107

1 NAME OF REPORTING PERSONS
IRS IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

Brookhaven Capital Management, LLC

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(See Instructions)
(a) / X /
(b) / /

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

California

NUMBER OF 5 SOLE VOTING POWER
SHARES 0
BENEFICIALLY -----
OWNED BY 6 SHARED VOTING POWER
EACH 290,300
REPORTING -----
PERSON 7 SOLE DISPOSITIVE POWER
WITH 0

8 SHARED DISPOSITIVE POWER
290,300

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING

PERSON
290,300

10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN
SHARES (See Instructions)

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9
1.8%

12 TYPE OF REPORTING PERSON (See Instructions)
OO

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CUSIP No. 100557107

1 NAME OF REPORTING PERSONS
IRS IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

Vincent A. Carrino

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(See Instructions)
(a) / X /
(b) / /

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

United States

NUMBER OF	5	SOLE VOTING POWER
SHARES	19,900	
BENEFICIALLY		
OWNED BY	6	SHARED VOTING POWER
EACH	877,400	
REPORTING		
PERSON	7	SOLE DISPOSITIVE POWER
WITH	19,900	
	8	SHARED DISPOSITIVE POWER
	877,400	

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING
PERSON
897,300

10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN
SHARES (See Instructions)

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9
5.5%

12 TYPE OF REPORTING PERSON (See Instructions)
IN

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CUSIP No. 100557107

1 NAME OF REPORTING PERSONS
IRS IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

Watershed Partners, L.P.

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(See Instructions)

(a) /X /
(b) / /

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF 5 SOLE VOTING POWER
SHARES 0

BENEFICIALLY -----

OWNED BY 6 SHARED VOTING POWER
EACH 587,100

REPORTING -----

PERSON 7 SOLE DISPOSITIVE POWER
WITH 0

8 SHARED DISPOSITIVE POWER
587,100

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING
PERSON
587,100

10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN
SHARES (See Instructions)

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9
3.6%

12 TYPE OF REPORTING PERSON (See Instructions)
PN

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CUSIP No. 100557107

1 NAME OF REPORTING PERSONS
IRS IDENTIFICATION NOS. OF ABOVE PERSONS (ENTITIES ONLY)

Daniel R. Coleman

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP
(See Instructions)

(a) /X /
(b) / /

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

United States

NUMBER OF 5 SOLE VOTING POWER
SHARES 0

BENEFICIALLY -----
OWNED BY 6 SHARED VOTING POWER
EACH 587,100
REPORTING -----
PERSON 7 SOLE DISPOSITIVE POWER
WITH 0

8 SHARED DISPOSITIVE POWER
587,100

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING
PERSON
587,100

10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN
SHARES (See Instructions)

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9
3.6%

12 TYPE OF REPORTING PERSON (See Instructions)
IN

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CUSIP No. 100557107 13G

ITEM 1.

(a) The name of the issuer is The Boston Beer Company,
Inc. ("SAM").

(b) The principal executive office of SAM is located at 75
Arlington Street, Boston, MA 02116.

ITEM 2.

(a) The names of the persons filing this statement are
Brookhaven Capital Management Co., Ltd., a New York corporation
("BCM"); Brookhaven Capital Management, LLC, a California
limited liability company ("LLC"); Vincent A. Carrino
("Carrino"); Watershed Partners, L.P., a Delaware limited
partnership ("WP"); and Daniel R. Coleman ("Coleman")
(collectively, the "Filers").

(b) The principal business office of BCM, LLC, WP and
Carrino is located at 3000 Sandhill Road, Building 3, Suite 105,
Menlo Park, CA 94025. The principal business office of Coleman
is 500 108th Avenue N.E., Suite 380, Bellevue, WA 98004.

(c) Carrino and Coleman are United States citizens. See
response to Item 2(a).

(d) This statement relates to shares of Class A Common
Stock of SAM (the "Stock").

(e) The CUSIP number of the Stock is 100557107.

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CUSIP No. 100557107 13G

ITEM 3. If this statement is filed pursuant to rule 240.13d-
1(b), or 240.13d-2(b) or (c), check whether the person filing is

a:

(a) ___ Broker or dealer registered under section 15 of the Act (15 U.S.C. 78o).

(b) ___ Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c).

(c) ___ Insurance company as defined in section 3(a)(19) of the Act (15 U.S.C. 78c).

(d) ___ Investment company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8).

(e) ___ An investment adviser in accordance with 240.13d-1(b)(1)(ii)(E).

(f) ___ An employee benefit plan or endowment fund in accordance with 240.13d-1(b)(1)(ii)(F).

(g) ___ A parent holding company or control person in accordance with 240.13d-1(b)(1)(ii)(G)

(h) ___ A savings association as defined in section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813).

(i) ___ A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3).

(j) ___ Group, in accordance with section 240.13d-1(b)(1)(ii)(J)

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ITEM 4. OWNERSHIP.

The beneficial ownership of the Stock of the persons named in Item 2 of this statement is as follows at the date hereof:

Brookhaven Capital Management Co., Ltd.:

(a) Amount beneficially owned: 931,600 shares

(b) Percent of class: 5.7%.

(c) Number of shares as to which the Filers have:

(i) Sole power to vote or to direct the vote: 0.

(ii) Shared power to vote or to direct the vote: 931,600.

(iii) Sole power to dispose or to direct the disposition of: 0.

(iv) Shared power to dispose or to direct the disposition of: 931,600.

Brookhaven Capital Management, LLC:

(a) Amount beneficially owned: 290,300 shares

(b) Percent of class: 1.8%.

(c) Number of shares as to which the Filers have:

(i) Sole power to vote or to direct the vote: 0.

(ii) Shared power to vote or to direct the vote: 290,300.

(iii) Sole power to dispose or to direct the disposition of: 0.

(iv) Shared power to dispose or to direct the disposition of: 290,300.

Vincent A. Carrino:

- (a) Amount beneficially owned: 897,300 shares
- (b) Percent of class: 5.5%.
- (c) Number of shares as to which the Filers have:
 - (i) Sole power to vote or to direct the vote:
19,900.
 - (ii) Shared power to vote or to direct the vote:
877,400.
 - (iii) Sole power to dispose or to direct the disposition of: 19,900.
 - (iv) Shared power to dispose or to direct the disposition of: 877,400.

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ITEM 4. (continued)

Each of Watershed Partners, L.P. and Daniel R. Coleman:

- (a) Amount beneficially owned: 587,100 shares
- (b) Percent of class: 3.6%.
- (c) Number of shares as to which the Filers have:
 - (i) Sole power to vote or to direct the vote: 0.
 - (ii) Shared power to vote or to direct the vote:
587,100.
 - (iii) Sole power to dispose or to direct the disposition of: 0.
 - (iv) Shared power to dispose or to direct the disposition of: 587,100.

ITEM 5. OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following /___/.

ITEM. 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON

BCM and LLC are registered investment advisers whose clients have the right to receive or the power to direct the receipt of dividends from, or the proceeds from the sale of, the Stock. BCM is the investment adviser to WP, which is an investment limited partnership. Carrino is the sole director and President of BCM and the sole Manager and majority member of LLC. Carrino and Coleman are the general partners of WP. No single client of BCM or LLC holds more than 5 percent of the Stock.

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ITEM 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY

Not applicable.

ITEM 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP

Not applicable.

ITEM 9. NOTICE OF DISSOLUTION OF GROUP

Not applicable.

ITEM 10. CERTIFICATION

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

SIGNATURES

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

DATED: January 11, 1999

BROOKHAVEN CAPITAL MANAGEMENT
CO., LTD.

/s/ Vincent A. Carrino /s/ Vincent A. Carrino
By: _____
Vincent A. Carrino Vincent A. Carrino
President

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SIGNATURES (cont'd)

WATERSHED PARTNERS, L.P.

/s/ Vincent A. Carrino /s/ Daniel R. Coleman
By: _____ By: _____
Vincent A. Carrino Daniel R. Coleman
General Partner

BROOKHAVEN CAPITAL
MANAGEMENT, LCC

/s/ Vincent A. Carrino
By: _____
Vincent A. Carrino
Manager

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SCHEDULE 13G

CUSIP No. 100557107

EXHIBIT A

AGREEMENT REGARDING JOINT FILING

OF STATEMENT ON SCHEDULE 13D OR 13G

The undersigned agree to file jointly with the Securities and Exchange Commission (the "SEC") any and all statements on Schedule 13D or Schedule 13G (and any amendments or supplements thereto) required under section 13(d) of the Securities Exchange Act of 1934, as amended, in connection with purchases by the undersigned of securities of The Boston Beer Company, Inc. For that purpose, the undersigned hereby constitute and appoint Brookhaven Capital Management Co., Inc., a New York corporation, as their true and lawful agent and attorney-in-fact, with full power and authority for and on behalf of the undersigned to prepare or cause to be prepared, sign, file with the SEC and furnish to any other person all certificates, instruments, agreements and documents necessary to comply with section 13(d) and section 16(a) of the Securities Exchange Act of 1934, as amended, in connection with said purchases, and to do and perform every act necessary and proper to be done incident to the exercise of the foregoing power, as fully as the undersigned might or could do if personally present.

DATED: January 11, 1999.

BROOKHAVEN CAPITAL MANAGEMENT
CO., LTD.

/s/ Vincent A. Carrino /s/ Vincent A. Carrino
By: _____
Vincent A. Carrino Vincent A. Carrino
President

WATERSHED PARTNERS, L.P.

Attorney-in-Fact

/s/ Vincent A. Carrino /s/ Daniel R. Coleman
By: _____ By: _____
Vincent A. Carrino Daniel R. Coleman
General Partner

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SCHEDULE 13G

CUSIP No. 100557107

EXHIBIT A (cont'd)

BROOKHAVEN CAPITAL
MANAGEMENT, LCC

/s/ Vincent A. Carrino
By: _____
Vincent A. Carrino
Manager

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