BOSTON BEER CO INC Form SC 13G January 26, 2006

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

Schedule 13G

Under the Securities Exchange Act of 1934
()

BOSTON BEER COMPANY INC-CL A
(Name of Issuer)

Common Stock
(Title of Class of Securities)

100557107
(CUSIP Number)

December 31, 2005
(Date of Event Which Requires Filing of this Statement)

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

[X] Rule 13d-1(b)

*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 the disclosures provided in a prior page.

The information required in 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).

CUSIP No. 100557107

(1) Names of Reporting Persons.

I.R.S. Identification Nos. of above persons (entities only).

BARCLAYS GLOBAL INVESTORS, NA., 943112180

- (2) Check the appropriate box if a member of a Group^*
- (a) / /
- (b) /X/

(3) SEC Use Only

(4) Citizenship or Place of Organization U.S.A.

Number of Shares Beneficially Owned	(5) Sole Voting Power 842,149(6) Shared Voting Power -		
by Each Reporting Person With			
	(7) Sole Dispositive Power 931,070		
	(8) Shared Dispositive Power		
(9) Aggregate Amount Beneficially Owned by 931,070	Each Reporting Person		
(10) Check Box if the Aggregate Amount in 1	Row (9) Excludes Certain Shares*		
(11) Percent of Class Represented by Amount 9.52%	t in Row (9)		
(12) Type of Reporting Person* BK			
CUSIP No. 100557107			
(1) Names of Reporting Persons. I.R.S. Identification Nos. of above	e persons (entities only).		
	e persons (entities only).		
I.R.S. Identification Nos. of above BARCLAYS GLOBAL FUND ADVISORS (2) Check the appropriate box if a member of (a) / /			
I.R.S. Identification Nos. of above BARCLAYS GLOBAL FUND ADVISORS (2) Check the appropriate box if a member of (a) // (b) /X/			
I.R.S. Identification Nos. of above BARCLAYS GLOBAL FUND ADVISORS (2) Check the appropriate box if a member of (a) / / (b) /X/ (3) SEC Use Only			
I.R.S. Identification Nos. of above BARCLAYS GLOBAL FUND ADVISORS (2) Check the appropriate box if a member of (a) / / (b) /X/ (3) SEC Use Only (4) Citizenship or Place of Organization U.S.A. Number of Shares Beneficially Owned			
I.R.S. Identification Nos. of above BARCLAYS GLOBAL FUND ADVISORS (2) Check the appropriate box if a member of (a) // (b) /X/ (3) SEC Use Only (4) Citizenship or Place of Organization	of a Group* (5) Sole Voting Power		
I.R.S. Identification Nos. of above BARCLAYS GLOBAL FUND ADVISORS (2) Check the appropriate box if a member of (a) / / (b) /X/ (3) SEC Use Only (4) Citizenship or Place of Organization	(5) Sole Voting Power		
I.R.S. Identification Nos. of above BARCLAYS GLOBAL FUND ADVISORS (2) Check the appropriate box if a member of (a) / / (b) /X/ (3) SEC Use Only (4) Citizenship or Place of Organization	(5) Sole Voting Power 104,599 (6) Shared Voting Power - (7) Sole Dispositive Power		

(11) Percent of Class Represented by Amount 1.07%	in Row (9)
(12) Type of Reporting Person* IA	
CUSIP No. 100557107	
(1) Names of Reporting Persons. I.R.S. Identification Nos. of above	persons (entities only).
BARCLAYS GLOBAL INVESTORS, LTD	
(2) Check the appropriate box if a member of (a) $//$ (b) $/X/$	a Group*
(3) SEC Use Only	
(4) Citizenship or Place of Organization England	
Number of Shares Beneficially Owned	(5) Sole Voting Power
by Each Reporting Person With	(6) Shared Voting Power
	(7) Sole Dispositive Power
	(8) Shared Dispositive Power
(9) Aggregate	
(10) Check Box if the Aggregate Amount in Ro	ow (9) Excludes Certain Shares*
(11) Percent of Class Represented by Amount 0.00%	in Row (9)
(12) Type of Reporting Person* BK	
CUSIP No. 100557107	
(1) Names of Reporting Persons. I.R.S. Identification Nos. of above	nersons (entities only)

BARCI	AYS GLOBAL INVESTORS JAPAN T	RUST AND B	ANKING COMPANY LIMITED	
(2) Check the (a) // (b) /X/	appropriate box if a member	of a Grou	p*	
(3) SEC Use C	nly			
(4) Citizensh Japan	ip or Place of Organization			
Number of Shares Beneficially Owned by Each Reporting Person With		(5)	Sole Voting Power	
		(6)	Shared Voting Power	
		(7)	Sole Dispositive Power	
		(8)	Shared Dispositive Power	
 (9) Aggregate				
0.00% (12) Type of BK	Reporting Person*			
ITEM 1(A).	NAME OF ISSUER BOSTON BEER COMPANY INC-C	L A		
ITEM 1(B).	ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES 75 ARLINGTON ST, 5TH FL BOSTON MA 02110			
ITEM 2(A).	NAME OF PERSON(S) FILING BARCLAYS GLOBAL I	NAME OF PERSON(S) FILING BARCLAYS GLOBAL INVESTORS, NA		
	ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE 45 Fremont Street San Francisco, CA 94105			
	CITIZENSHIP U.S.A			
ITEM 2(D).	TITLE OF CLASS OF SECURIT Common Stock			
ITEM 2(E).	CUSIP NUMBER 100557107			
 ITEM 3.	IF THIS STATEMENT IS FILE	D PURSUANT	TO RULES 13D-1(B), OR	

13D-2(B), CHECK WHETHER THE PERSON FILING IS A

- (a) // Broker or Dealer registered under Section 15 of the Act (15 U.S.C. 78o).
- (b) /X/ 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) // Investment Adviser in accordance with section 240.13d(b)(1)(ii)(E).
- (f) // Employee Benefit Plan or endowment fund in accordance with section 240.13d-1(b)(1)(ii)(F).
- (g) // Parent Holding Company or control person in accordance with section 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 (15U.S.C. 80a-3).
- (j) // Group, in accordance with section 240.13d-1(b)(1)(ii)(J)
- ITEM 1(A). NAME OF ISSUER

BOSTON BEER COMPANY INC-CL A

ITEM 1(B). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES 75 ARLINGTON ST, 5TH FL BOSTON MA 02110

ITEM 2(A). NAME OF PERSON(S) FILING

BARCLAYS GLOBAL FUND ADVISORS

ITEM 2(B). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE 45 Fremont Street

San Francisco, CA 94105

ITEM 2(C). CITIZENSHIP

U.S.A

ITEM 2(D). TITLE OF CLASS OF SECURITIES Common Stock

ITEM 2(E). CUSIP NUMBER 100557107

- ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B), OR 13D-2(B), CHECK WHETHER THE PERSON FILING IS A
- (a) // Broker or Dealer registered under Section 15 of the Act (15 U.S.C. 780).
- (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) /X/ Investment Adviser in accordance with section 240.13d(b)(1)(ii)(E).
- (f) // Employee Benefit Plan or endowment fund in accordance with section 240.13d-1 (b) (1) (ii) (F).
- (g) // Parent Holding Company or control person in accordance with section 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 (15U.S.C. 80a-3).(j) // Group, in accordance with section 240.13d-1(b)(1)(ii)(J) ITEM 1(A). NAME OF ISSUER BOSTON BEER COMPANY INC-CL A ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES 75 ARLINGTON ST, 5TH FL BOSTON MA 02110 ITEM 2(A). NAME OF PERSON(S) FILING BARCLAYS GLOBAL INVESTORS, LTD _____ ITEM 2(B). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE Murray House 1 Royal Mint Court LONDON, EC3N 4HH ITEM 2(C). CITIZENSHIP England ITEM 2(D). TITLE OF CLASS OF SECURITIES Common Stock _____ ITEM 2(E). CUSIP NUMBER 100557107 ______ IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B), OR 13D-2(B), CHECK WHETHER THE PERSON FILING IS A (a) // Broker or Dealer registered under Section 15 of the Act (15 U.S.C. 78o). (b) /X/ 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) // Investment Adviser in accordance with section 240.13d(b)(1)(ii)(E). (f) // Employee Benefit Plan or endowment fund in accordance with section 240.13d-1(b)(1)(ii)(F). (g) // Parent Holding Company or control person in accordance with section 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 (15U.S.C. 80a-3).(j) // Group, in accordance with section 240.13d-1(b)(1)(ii)(J) NAME OF ISSUER BOSTON BEER COMPANY INC-CL A TTEM 1(B). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES 75 ARLINGTON ST, 5TH FL BOSTON MA 02110 NAME OF PERSON(S) FILING ITEM 2(A). BARCLAYS GLOBAL INVESTORS JAPAN TRUST AND BANKING COMPANY LIMITED ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE

Ebisu Prime Square Tower 8th Floor

1-1-39 Hiroo Shibuya-Ku Tokyo 150-0012 Japan

ITEM 2(C).	CITIZENSHIP Japan
ITEM 2(D).	TITLE OF CLASS OF SECURITIES Common Stock
ITEM 2(E).	CUSIP NUMBER 100557107
ITEM 3. 13D-2(B), CF	IF THIS STATEMENT IS FILED PURSUANT TO RULES 13D-1(B), OR HECK WHETHER THE PERSON FILING IS A
(15) (b) /X/ Bank	ver or Dealer registered under Section 15 of the Act U.S.C. 78o). ver as defined in section 3(a) (6) of the Act (15 U.S.C. 78c).
(15	U.S.C. 78c).
Comp (e) // Inve (f) // Empl	estment Company registered under section 8 of the Investment pany Act of 1940 (15 U.S.C. 80a-8). Estment Adviser in accordance with section 240.13d(b)(1)(ii)(E). Loyee Benefit Plan or endowment fund in accordance with section .13d-1(b)(1)(ii)(F).
(g) // Pare 240.	ent Holding Company or control person in accordance with section .13d-1(b)(1)(ii)(G). avings association as defined in section 3(b) of the Federal Deposit
(i) // A ch comp	nurch plan that is excluded from the definition of an investment pany under section 3(c)(14) of the Investment Company Act of 1940
•	J.S.C. 80a-3). up, in accordance with section 240.13d-1(b)(1)(ii)(J)
ITEM 4. OWNE	ERSHIP
	following information regarding the aggregate number and of the class of securities of the issuer identified in Item 1.
(a) Amount	Beneficially Owned: 1,035,669
(b) Percent	of Class: 10.59%
(c) Number	of shares as to which such person has: sole power to vote or to direct the vote 946,748
(ii)	shared power to vote or to direct the vote
(iii	i) sole power to dispose or to direct the disposition of 1,035,669
(iv)	shared power to dispose or to direct the disposition of
	ERSHIP OF FIVE PERCENT OR LESS OF A CLASS tement 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

 The shares reported are held by the company in trust accounts for the
 economic benefit of the beneficiaries of those accounts. See also

 Items 2(a) above.
- 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

(a) The following certification shall be included if the statement is filed pursuant to section 240.13d-1 (b):

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and 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.

(b) The following certification shall be included if the statement is filed pursuant to section 240.13d-1(c):

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.

SIGNATURE

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.

 January 31	, 2006	
Date		
 Signature		
Mei Lau Financial	Reporting	Manager
 Name/Title	·	