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BOSTON BEER CO INC Form NT 10-K March 11, 2005

PART II -

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

FORM 12b-25

NOTIFICATION OF LATE FILING

(Check one):

Х	Form 10-K	o Form 20-F	o Form I 1-K	o Form 10-Q	o Form N-SAR	o Form N-CSR

For Period Ended: Decer	<u>mber 25, 2004</u>					
O	Transition Report on Form 10-K					
O	Transition Report on Form 20-F					
O	Transition Report on Form 11-K					
O	Transition Report on Form 10-Q					
0	Transition Report on Form N-SAR					
For the Transition Period						
Ended:						
Read Instruction (on back page) Before Preparing Form. Please Print or Type. Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.						
PART I - REGISTRANT INFORMATION The Boston Beer Company, Inc.						
Full Name of Registrant						
Former Name if Applicable						
75 Arlington Street						
Address of Principal Executive Office (Street and I	Number)					
Boston, MA 02116						
City, State and Zip Code						

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RULES 12b-25(b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

X

- (a) The reason described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense
- (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
- (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III -

NARRATIVE

State below in reasonable detail why Forms 10-K, 20-F, 11-K, 10-Q, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period. <PAGE> 1

Despite diligent efforts, the work necessary to complete the Registrant's Annual Report on Form 10-K for the year ended December 25, 2004, and the financial statements for the year ended December 25, 2004 required to be included therein, could not be finished in sufficient time to permit the timely filing of the Form 10-K.

PART IV -

OTHER INFORMATION

(1) Name and telephone number of person to contact in regard to this notification

William F. Urich	617	368-5095
(Name)	(Area Code)	(Telephone Number)

- (2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of I 934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If answer is no, identify report(s) Yes
 - x No o
- (3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof? Yes
 - x No o

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If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

As announced by the Registrant in its March 9, 2005 press release, for the year ended December 25, 2004 the Registrant's net revenue was \$217.2 million, a 4.5% increase from the same period in 2003; and net income was \$12.5 million (\$.86 per diluted share), as compared with net income of \$10.6 million (\$.70 per diluted share) for 2003. For the fourth quarter of 2003, the Registrant's net revenue was \$55.8 million, a 9.9% increase over the same period of the prior year; and net income was \$2.8 million (\$.19 per diluted share), as compared with net income of \$3.6 million (\$.25 per diluted share) for the same period of the prior year.

The Boston Beer Company, Inc.

(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

Date March 11, 2005

By s/ WILLIAM F. URICH

William F. Urich Chief Financial Officer

INSTRUCTION: The form may be signed by an executive officer of the registrant or by any other duly authorized representative. The name and title of the person signing the form shall be typed or printed beneath the signature. If the statement

is signed on behalf of the registrant by an authorized representative (other than an executive officer), evidence of the representative's authority to sign on behalf of the registrant shall be filed with the form.

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