Form SC 13G/A
February 27, 2008
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
Schedule 13G
Under the Securities Exchange Act of 1934
(Amendment No.:1)*
Name of issuer: BOSTON BEER CO INC
Title of Class of Securities: Common Stock
CUSIP Number: 100557107
Date of Event Which Requires Filing of this Statement: December 31, 2007
Check the appropriate box to designate the rule pursuant to which this Schedule is filed:
(X) Rule 13d-1(b)
() 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 the disclosures provided in a prior cover 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).		
(Continued on the following page(s))		

13G
CUSIP No.: 100557107
1. NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
The Vanguard Group Inc 23-1945930
2. CHECK THE APPROPRIATE [LINE] IF A MEMBER OF A GROUP
A. B. <u>X</u>
3. SEC USE ONLY
4. CITIZENSHIP OF PLACE OF ORGANIZATION
Pennsylvania
(For questions 5-8, report the number of shares beneficially owned by each reporting person with:)
5. SOLE VOTING POWER
11,316
11,010

6. SHARED VOTING POWER

7. SOLE DISPOSITIVE POWER
283,030
8. SHARED DISPOSITIVE POWER
9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
283,030
10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES
N/A
11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9
2.76%
12. TYPE OF REPORTING PERSON
IA

SECURITIES AND EXCHANGE COMMISSION	
Washington, D.C. 20549	
SCHEDULE 13G	
Under the Securities Act of 1934	
Check the following [line] if a fee is being paid with this statement	N/A
Item 1(a) - Name of Issuer:	
BOSTON BEER CO INC	
Item 1(b) - Address of Issuer's Principal Executive Offices:	
ONE DESIGN CENTER PLACE SUITE 850	
BOSTON MA 02210	
Item 2(a) - Name of Person Filing:	
The Vanguard Group Inc 23-1945930	
<u>Item 2(b) – Address of Principal Business Office or, if none, residence</u> :	
100 Vanguard Blvd.	

Malvern, PA 19355
<u>Item 2(c) – Citizenship:</u>
Pennsylvania
Item 2(d) - Title of Class of Securities:
Common Stock
<u>Item 2(e) - CUSIP Number</u>
100557107
<u>Item 3 - Type of Filing:</u>
This statement is being filed pursuant to Rule 13d-1. An investment adviser in accordance with §240.13d-1(b)(1)(ii)(E).
<u>Item 4 - Ownership:</u>
(a) Amount Beneficially Owned:
283,030
(b) Percent of Class:
2.76%

(c) Number of shares as to which such person has:
i) sole power to vote or direct to vote: 11,316
(ii) shared power to vote or direct to vote:
(iii) sole power to dispose of or to direct the disposition of: 283,030
(iv) shared power to dispose or to direct the disposition of:
Item 5 - Ownership of Five Percent or Less of a Class:
Not Applicable
Item 6 - Ownership of More Than Five Percent on Behalf of Another Person:
Not applicable
Item 7 - Identification and Classification of the Subsidiary Which Acquired The Security Being Reported on by the Parent Holding Company
See attached Exhibit A
Item 8 - Identification and Classification of Members of Group:
Not applicable
Item 9 - Notice of Dissolution of Group:

APPENDIX A
Pursuant to the instructions of Item 7 of Schedule 13G, Vanguard Fiduciary Trust Company ("VFTC"), a wholly-owned subsidiary of The Vanguard Group, Inc., is the beneficial owner of 36,660 shares or 0.04% of the Common Stock outstanding of the Company as a result of it serving as investment manager of collective trust accounts. VFTC directs the voting of these shares.
By/s/ Michael Kimmel
Michael Kimmel
Assistant Secretary