

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

AMENDMENT NO. 2
to
SCHEDULE 13G

Under the Securities Exchange Act of 1934

The Boston Beer Company, Inc.

(Name of Issuer)

Class A. Common Stock

(Title of Class of Securities)

100557107

(CUSIP Number)

Check the following box if a fee is being paid with this statement ()

- (1) Names of Reporting Persons
S.S. or I.R.S. Identification Nos. of Above Persons

Mr. C. James Koch

- (2) Check the Appropriate Box if a Member of a Group (See Instructions)
- (a) -----
- (b) X

- (3) SEC Use Only

- (4) Citizenship or Place of Organization: USA

Number of	(5)	Sole Voting Power:	4,980,524
Shares Bene-			-----
ficially			
Owned by	(6)	Shared Voting Power:	0
Each Reporting			-
Person			
With	(7)	Sole Dispositive Power:	4,980,524

(8) Shared Dispositive Power: 0

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(9) Aggregate Amount Beneficially Owned by Each Reporting Person:
4,980,524

(10) Check if the Aggregate Amount in Row (9) Excludes Certain
Shares (See Instructions): X

(11) Percent of Class Represented by Amount in Row (9): 24.4%

(12) Type of Reporting Person (See Instructions): IN

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Item 1(a) Name of Issuer:

The Boston Beer Company, Inc.

Item 1(b) Address of Issuer's Principal Executive Offices:

75 Arlington Street
Boston, MA 02116

Item 2(a) Name of Person Filing:

C. James Koch

Item 2(b) Address of Principal Business Office or, if none, Residence:

75 Arlington Street
Boston, MA 02116

Item 2(c) Citizenship:

USA

Item 2(d) Title of Class of Securities:

Class A Common Stock

Item 2(e) CUSIP Number:

100557107

Item 3 If Statement filed pursuant to Rule 13d-1(b) or 13d-2(b),

check whether the person filing is a:

- (a) () Broker or Dealer
- (b) () Bank
- (c) () Insurance Company

(d) () Investment Company

(e) () Investment Advisor

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(f) () Employee Benefit Plan, Pension Fund or Endowment Fund

(g) () Parent Holding Company

(h) () Group

NOT APPLICABLE

Item 4 Ownership:

(a) Amount Beneficially Owned:

As of December 31, 1997, Mr. Koch owned directly 871,367 shares of the Issuer's Class A Common Stock and had the right to acquire directly (i) 4,107,355 shares of the Issuer's Class A Common Stock upon the conversion of an equal number of shares of the Issuer's Class B Common Stock held by Mr. Koch and (ii) 1,802 shares of the Issuer's Class A Common Stock upon the exercise of vested stock options.

In addition, Mr. Koch may be deemed to beneficially own 1,472 shares of the Issuer's Class A Common Stock owned by his spouse, 332,835 shares of the Issuer's Class A Common Stock held by a trust in which his children have a pecuniary interest, and 281,718 shares of the Issuer's Class A Common Stock held by a trust in which he has a pecuniary interest. Mr. Koch disclaims such beneficial ownership.

(b) Percent of Class:

Mr. Koch beneficially owns 24.4% of the Issuer's Class A Common Stock. In addition, Mr. Koch could be deemed to be a beneficial owner, for purposes of this Schedule 13G, of an additional 616,025 shares of Class A Common Stock of the Issuer as described at item 4(a) above. Beneficial ownership of such shares would constitute beneficial ownership of an additional 3.0% of the Issuer's Class A Common Stock.

(c) Number of Shares as to which Reporting Person has:

(i) Sole power to vote or direct the vote: 4,980,524

(ii) Shared power to vote or direct the vote: 0

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(iii) Sole power to dispose or direct
the disposition of: 4,980,524

(iv) Shared power to dispose or direct the disposition of: 0

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Item 5 Ownership of Five Percent or Less of a Class:

Not Applicable.

