



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

DIVISION OF  
CORPORATION FINANCE

September 27, 2022

Frank Smalla  
Chief Financial Officer  
BOSTON BEER CO INC  
One Design Center Place, Suite 850  
Boston, MA 02210

**Re: BOSTON BEER CO INC**  
**Form 10-K for the fiscal year ended December 25, 2021**  
**File No. 1-14092**

Dear Mr. Smalla:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing