

Mail Stop 3561

June 15, 2006

Mr. Martin F. Roper  
President and Chief Executive Officer  
The Boston Beer Company, Inc.  
75 Arlington Street  
Boston, Massachusetts 02116

RE: The Boston Beer Company, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2005  
Form 10-Q for Fiscal Quarter Ended April 1, 2006  
Filed March 15, 2006 and May 11, 2006

File No. 1-14092

Dear Mr. Roper:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

George F. Ohsiek, Jr.  
Branch Chief

March 22, 2005  
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