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

**FORM S-8
REGISTRATION STATEMENT**
*UNDER
THE SECURITIES ACT OF 1933*

THE BOSTON BEER COMPANY, INC.

(Exact name of registrant as specified in its charter)

Massachusetts
(State or other jurisdiction of
incorporation or organization)

04-3284048
(I.R.S. Employer
Identification No.)

One Design Center Place, Suite 850
Boston, Massachusetts 02210
(Address of Principal Executive Offices)

The Boston Beer Company, Inc.
Employee Equity Incentive Plan
(Full title of the plan)

Frederick H. Grein, Jr., Esq.
Nixon Peabody LLP
100 Summer Street
Boston, Massachusetts 02110
(617) 345-1000

(Name and address, including zip code, and telephone number, including area code, of agent for service)

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

CALCULATION OF REGISTRATION FEE

Title of each class of securities to be registered	Amount to be Registered (1)	Proposed maximum offering price per share	Proposed maximum aggregate offering price	Amount of registration fee
Class A Common Stock, \$.01 par value, per share	700,000 Shares	\$188.65 (2)	\$132,055,000 (2)	\$13,297.94

- (1) Pursuant to Rule 416(c) under the Securities Act of 1933, as amended (the "Securities Act"), this registration statement shall also cover any additional shares of Class A Common Stock which become issuable under the stock option plan to which this registration relates by reason of any anti-dilution provisions, stock split, stock dividend, recapitalization or any other similar transaction effected or action taken without the receipt of consideration which results in an increase in the number of the registrant's outstanding shares of Class A Common Stock.
- (2) Computed in accordance with Rule 457(h) under the Securities Act solely for the purpose of calculating the registration fee. The computation is based on the average high and low price of the registrant's Class A Common Stock as reported on the New York Stock Exchange on February 17, 2016.
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NOTE

This registration statement is being filed solely for the purpose of registering 700,000 additional shares of Class A Common Stock issuable pursuant to the Company's Employee Equity Incentive Plan (the "Plan"), which was originally adopted in 1995. 812,500 shares issuable under the Plan were previously registered on Form S-8 (Reg. 333-163315), 1,000,000 shares issuable under the Plan were previously registered on Form S-8 (Reg. 333-148374), 500,000 shares issuable under the Plan were previously registered on Form S-8 (Reg. 333-140250), 1,000,000 shares issuable under the Plan were previously registered on Form S-8 (Reg. No. 333-85112), 1,000,000 shares issuable under the Plan were previously registered on Form S-8 (Reg. No. 333-68531), and 1,687,500 shares issuable under the Plan were previously registered on Form S-8 (Reg. No. 33-01798) (together, the "Prior Registration Statements").

Pursuant to General Instruction E to Form S-8, this registration statement incorporates by reference the contents of the Prior Registration Statements, including the documents incorporated by reference therein, each to the extent not modified by this registration statement.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 8. Exhibits.

<u>Exhibit Number</u>	<u>Description</u>
4.1	Restated Employee Equity Incentive Plan.
5.1	Opinion of Nixon Peabody LLP.
23.1	Consent of Nixon Peabody LLP (included in Exhibit 5.1).
23.2(a)	Consent of Independent Registered Public Accounting Firm.
23.2(b)	Consent of Independent Registered Public Accounting Firm.
24.1	Powers of Attorney (included on the signature page hereto).

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Boston, Massachusetts on February 18, 2016.

THE BOSTON BEER COMPANY, INC.

By /s/ MARTIN F. ROPER

Martin F. Roper, President and
Chief Executive Officer

KNOW ALL MEN BY THESE PRESENTS that each person whose signature appears below constitutes and appoints Martin F. Roper and C. James Koch and each of them acting without the other, his true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him or in his name, place and stead, in any and all capacities to sign any and all amendments or post-effective amendments to this Registration Statement, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorney-in-fact and agents, full power and authority to do and perform each and every act and thing requisite or necessary to be done in and about the premises, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent, or his substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Title	Date
<u>/s/ MARTIN F. ROPER</u> Martin F. Roper	President, Chief Executive Officer and Director <i>(principal executive officer)</i>	February 18, 2016
<u>/s/ WILLIAM F. URICH</u> William F. Urich	Chief Financial Officer and Treasurer <i>(principal financial officer)</i>	February 18, 2016
<u>/s/ MATTHEW MURPHY</u> Matthew Murphy	Chief Accounting Officer <i>(principal accounting officer)</i>	February 18, 2016
<u>/s/ C. JAMES KOCH</u> C. James Koch	Chairman and Director	February 18, 2016
<u>/s/ DAVID A. BURWICK</u> David A. Burwick	Director	February 18, 2016

<u>/s/ CYNTHIA A. FISHER</u> Cynthia A. Fisher	Director	February 18, 2016
<u>/s/ JAY MARGOLIS</u> Jay Margolis	Director	February 18, 2016
<u>/s/ GREGG A. TANNER</u> Gregg A. Tanner	Director	February 18, 2016
<u>/s/ JEAN-MICHEL VALETTE</u> Jean-Michel Valette	Director	February 18, 2016

**THE BOSTON BEER COMPANY, INC. RESTATED
EMPLOYEE EQUITY INCENTIVE PLAN**

As amended, effective for grants and issuances made effective on and after January 1, 2016

1. Purpose; History.

(a) The purpose of The Boston Beer Company, Inc. (the “Company”, which term for purposes of eligibility to participate shall include all of the affiliates of The Boston Beer Company, Inc., including Boston Beer Corporation, a Massachusetts corporation) Employee Equity Incentive Plan (the “Plan”) is to provide additional incentive for management and other employees of the Company, selected for participation in the Plan, to promote the growth and success of the Company’s business, and to reward them for such growth and success, by making available to them shares of the Company’s Class A [Limited Voting Rights] Common Stock (\$0.01 par value) (“Class A Stock”).

(b) The Plan was originally adopted on November 20, 1995. As adopted, the Plan provided for Management Options, Discretionary Options and Investment Shares. The maximum number of shares of the Company’s Class A Common Stock, \$0.01 par value per share (the “Class A Stock”), originally authorized for issuance under the Plan was 1,687,500 shares. On October 20, 1997, the Board of Directors of the Company (the “Board”) and the sole holder of the Company’s outstanding Class B Common Stock, \$0.01 par value per share (the “Class B Stock”), amended the Plan to provide for an additional 1,000,000 authorized shares of Class A Stock and, on December 19, 1997, the Board further amended the Plan to delete the provisions that had permitted the grant of Management Options at a per share exercise price of \$0.01 and to provide for a shift from the Board’s Compensation Committee (the “Compensation Committee”) to the full Board authority to act under the Plan, based on recommendations brought to it by the Compensation Committee. On December 14, 2001, the Plan was amended to provide for an additional 1,000,000 authorized shares of Class A Stock.

(c) On December 20, 2005, the Board further amended the Plan, formally striking the discontinued Management Options provisions and inserting the Board’s right to grant shares of restricted stock (“Restricted Stock Grants”). On December 19, 2006, the Board further amended the Plan to provide for an additional 500,000 authorized shares of Class A Stock, to change the method used in valuing shares of Class A stock for purposes of the Plan and to grant the Board discretion to waive eligibility requirements in granting Discretionary Options and Restricted Stock Grants. On December 21, 2007, the Plan was amended to provide for an additional 1,000,000 authorized shares of Class A Stock. October 30, 2009, the Plan was amended to provide for an additional 812,500 authorized shares of Class A Stock. On October 8, 2013, the vesting provisions with respect to Investment Shares were amended. On October 8, 2014, the Plan was restated to reflect formally certain procedures and practices followed with respect to Restricted Stock Grants and Discretionary Options. On December 9, 2015, the Plan was amended to provide for an additional 700,000 authorized shares of Class A Stock.

2. Shares Covered By the Plan. The maximum number of shares of Class A Stock that may be issued under the Plan is 6,700,000 shares, subject to adjustment in accordance with Section 11 of the Plan. Shares of Class A Stock which are the subject of Restricted Stock Grants (as defined in Section 5) or Discretionary Options (as defined in Section 6) or Management Options granted under the Plan prior to its amendment on December 19, 1997, which lapse unexercised or Investment Shares which do not become Vested Shares (as defined in Section 7) and are repurchased by the Company pursuant to Section 7(g), or which are redeemed by the Company pursuant to Section 7(f) shall again be available for issuance hereunder. The maximum number of such shares that may be granted hereunder to an individual recipient per calendar year shall not exceed 1,000,000.

3. Administration of the Plan. The Plan shall be administered by the Board. In its sole discretion, the Board shall have the power to:

- (i) select employees to be granted Restricted Stock Grants pursuant to Section 5 of the Plan and Discretionary Options pursuant to Section 6 of the Plan;
- (ii) authorize Restricted Stock Grants and the grant of Discretionary Options, pursuant to Sections 5 and 6 of the Plan;

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- (iii) construe the Plan;
 - (iv) determine all questions arising under the Plan;
 - (v) including as hereinafter provided, delegate to the Compensation Committee of the Board or one or more officers of the Company power to make and administer grants to different categories of employees of the Company (in which case such delegatee(s) shall be considered the "Board" hereunder for purposes of such grants); and
 - (vi) adopt and amend such rules and regulations for the administration of the Plan as it may deem desirable.

The decision of the Board as to all questions of interpretation and application of the Plan shall be final and binding on all persons.

4. Eligibility. Employees eligible to participate in the Plan ("Eligible Employees") are those employees of the Company who:

- (i) except as otherwise determined by the Board on the recommendation of the Board's Compensation Committee, have been employed by the Company for at least one (1) year or whose earlier participation is approved by the Board in connection with his or her becoming an employee;
- (ii) have entered into an Employment Agreement (the "Employment Agreement") with the Company containing such terms and conditions as the Board in its discretion may from time to time require; and
- (iii) In the case of Restricted Stock Grants and Discretionary Options, have been recommended to the Board by the Board's Compensation Committee, taking into account each prospective grantee's or optionee's level of responsibility, performance, potential and such other considerations as the Board or such Committee deems appropriate.

5. Restricted Stock Grants. The Compensation Committee, subject to ratification by the Board and the holders of a majority of the Class B Stock, may, from time to time, grant to Eligible Employees shares of Class A Stock, subject to such vesting criteria and other terms and conditions, as the Board shall determine. Except as otherwise determined from time to time by the Board in connection with specific Restricted Stock Grants, Restricted Stock Grants shall vest over the period of five (5) years after the grant date at the rate of twenty percent (20%) of the shares covered thereby per year, so long as the recipient continues to be employed by the Company as of each vesting date. All Restricted Stock Grants shall be reflected in a restricted stock agreement, setting forth the applicable vesting criteria, terms and conditions, and otherwise in a form approved from time to time by the Board.

6. Discretionary Options.

(a) The Compensation Committee, subject to ratification by the Board and the holders of a majority of the Class B Stock, may also, from time to time, grant to Eligible Employees (individually, an Optionee and collectively, "Optionees") options ("Discretionary Options") to acquire shares of Class A Stock ("Option Shares"), on such terms and conditions, including exercise price (which shall not be less than the fair market value of such shares as of the date of grant), as the Board shall determine.

(b) Except as the Board may from time to time otherwise determine with respect to a particular Discretionary Option, each Discretionary Option shall be set forth in an Option Agreement, containing such terms and conditions as the Board in its discretion may from time to time require, which shall include in any event the following terms, conditions and restrictions:

(i) Except as otherwise determined from time to time by the Board in connection with specific options, the right to exercise each Discretionary Option shall vest over the period of five (5) years after the date on which the Option was granted (the "Option Date"), at the rate of twenty percent (20%) of the Option Shares covered thereby per year, so long as the Optionee continues to be employed by the Company as of each vesting date, *provided that* (1) the Board may in its discretion permit accelerated vesting, (2) the Board may tie exercisability to performance criteria determined by the Board in its discretion, and (3) the Board may tie exercisability to compliance by an Optionee with any applicable restrictive covenants.

(ii) Except as determined by the Board from time to time, each Discretionary Option shall terminate on the earlier to occur of the expiration of (1) ninety days after the Optionee ceases to be an employee of the Company and (2) ten (10) years after the Option Date.

7. Performance-Based Measures for Certain Grants. The performance measure(s) to be used for Restricted Stock Grants or Discretionary Options granted to senior executive employees that are designed to qualify for the performance-based compensation exception under Section 162(m) of the Internal Revenue Code of 1986 as amended shall be chosen from among:

- (a) Earnings per share;
- (b) Net income (before or after taxes);
- (c) Cash flow (including, but not limited to, operating cash flow and free cash flow);
- (d) Gross revenues or Gross Volume;
- (e) Depletions;
- (f) Gross Profit or Gross Margins;
- (g) EBITDA;
- (h) Percentage increases in any of the above measures; and

(i) Any of the above measures compared to peer or other companies. Performance measures may be set either at the corporate level, subsidiary level, division level, or business unit level.

8. Purchase of Investment Shares. Eligible Employees may also become "Participants" in the Plan and invest up to ten percent (10%) of their most recent annual compensation (base salary and bonus, if any) in whole shares ("Investment Shares") of Class A Stock. The number of Investment Shares which can be purchased by each Participant will be computed by dividing 10% of the Participant's eligible compensation up to a maximum of \$175,000 by the Investment Share Value (as defined in Section 7(c)). After a Participant has been employed by the Company for at least two (2) years, Investment Shares will be issued at a discount from Investment Share Value based on length of service. The cost to the Participant will be the Investment Share Value, discounted, if applicable, according to the schedule in Section 7(c). For each full year Investment Shares are held after issuance and the Participant remains employed with the Company, twenty percent (20%) will become fully vested, except for those Participants who are age 64 or older, for whom one hundred percent (100%) of the Investment Shares will become fully vested ("Vested Shares"). Investment Shares not yet vested shall cease to vest upon the termination of a Participant's employment with the Company, except as otherwise then determined by the Board, unless such termination was because of death or disability, whereupon such death or disability termination the Participant's unvested Investment Shares shall vest. Notwithstanding the foregoing, unvested Investment Shares outstanding at January 1, 2014 shall also vest upon the Participant's attainment of age 65 while employed by the Company, and Investment Shares issued to a Participant on or after January 1, 2014 who is age 64 or older shall vest on the first anniversary of issuance if the Participant is still then employed by the Company.

(a) The maximum number of Investment Shares that may be issued to each Participant at any time will be equal to ten percent (10%) of his or her most recent annual compensation (base salary and bonus, if any) up to a maximum of \$175,000, divided by the applicable Discounted Investment Share Value then in effect under Section 7(c), below.

(b) The issuance price for Investment Shares will be based on the then Investment Share Value. Investment Share Value shall be the closing price at which shares of Class A stock traded on the New York Stock Exchange or on any other exchange on which such shares may be traded, on the day next preceding the date of a Participant's investment in Investment Shares, which ordinarily shall be effective as of January 1 in each applicable year. The issuance price for Investment Shares will be the "Discounted Investment Share Value", determined based on discounts from Investment Share Value, keyed to each Eligible Employee's tenure with the Company.

Prior to 2 full years of employment, there will be no discount After 2 full years of employment, the discount will be 20% After 3 full years of employment, the discount will be 30% After 4 full years of employment, the discount will be 40%

(c) Each Participant will be responsible for the withholding taxes payable on his or her W-2 earnings, including on the amount of taxable income realized by him or her by reason of the purchase of Investment Shares at Discounted Investment Share Value, whether recognized at the time of purchase or upon vesting.

(d) All Investment Shares which have not yet vested shall be held in escrow by an escrow agent selected by the Board, pursuant to an Investment Share Escrow Agreement, in a form approved from time to time by the Board.

(e) Each Participant who purchases Investment Shares and who is not subject to the provisions of Section 16(b) of the 1934 Act shall have the right at any time to cause the Company to redeem all, but not less than all, of the Investment Shares previously purchased by him or her but which have not yet vested at a price equal to the lesser of (i) the Discounted Investment Share Value at which the Shares were issued and (ii) the Investment Share Value, as of the date next preceding the date on which the Investment Shares are tendered for redemption.

(f) In the event of the termination of the employment with the Company of any Participant who holds Investment Shares, the Company shall have the right, but not the obligation, to redeem within ninety (90) days after such termination any or all of such Investment Shares which are not Vested Shares at a price, payable in cash, equal to the lesser of (i) the Discounted Investment Share Value at which the Shares were issued and (ii) the Investment Share Value, as of the date next preceding the date on which the Investment Shares are called for redemption.

9. Provisions Relating to Securities Act. Notwithstanding any other provision of the Plan, the Company may delay the issuance of Option Shares covered by the exercise of a Discretionary Option or any Restricted Stock Grant shares that have vested or Investment Shares which have become Vested Shares (in any case, "Shares") until one of the following conditions shall be satisfied:

- (i) Such Shares are at the time of issuance effectively registered under applicable federal and state securities acts, as now in force or hereafter amended; or
- (ii) Counsel for the Company shall have given an opinion, which opinion shall not be unreasonably conditioned or withheld, that the issuance of such Shares is exempt from registration under applicable federal and state securities acts, as now in force or hereafter amended.

Moreover, unless the Shares to be issued have been effectively registered under the Securities Act of 1933, as amended (the "Act"), the Company shall be under no obligation to issue such Shares unless the person to whom the Shares are to be issued shall first give written representation to the Company, satisfactory in form and scope to the Company's counsel and upon which in the opinion of such counsel the Company may reasonably rely, that he or she is acquiring the Shares to be issued to him or her as an investment and not with a view to or for sale in connection with any distribution thereof in violation of the Act. The Company shall have no obligation, contractual or otherwise, to any person to register under any federal or state securities laws any Shares issued under the Plan to such person.

10. Expenses of the Plan. All costs and expenses of the adoption and administration of the Plan shall be borne by the Company, and none of such expenses shall be charged to any recipient of a Restricted Stock Grant, Optionee or Participant.

11. No Contractual Right to Participate and No Right to Continued Employment. Nothing in the Plan shall be deemed to give any employee of the Company, or his or her legal representatives or assigns, or any other person claiming under or through him or her, any contractual or other right to participate in the benefits of the Plan. Nothing in the Plan and no action or grant thereunder shall be construed to constitute or be evidence of any agreement or understanding, express or implied, on the part of the Company to employ or retain in its employ for any specific period of time any recipient of a Restricted Stock Grant, Optionee or Participant. No Discretionary Option shall give to the recipient any rights as a stockholder in the Company or any rights in any Option Shares, except to the extent the Option has been exercised and Option Shares issued.

12. Dilution and Other Adjustments. In the event that the outstanding shares of Class A Stock are changed into or exchanged for a different number or kind of shares or other securities of the Company or of another corporation by reason of any reorganization, merger, consolidation, recapitalization, reclassification, stock split-up, combination of shares, or dividends payable in capital stock, appropriate adjustment shall be made in the number and kind of shares which may be issued under the Plan and as to which outstanding Discretionary Options or portions thereof then unexercised shall be exercisable, to the end that the proportionate interest of the Optionee shall be maintained as before the occurrence of such event; such adjustment in outstanding Discretionary Options shall be made without change in the total price applicable to the unexercised portion of such Discretionary Options and with a corresponding adjustment in the exercise price per share.

13. Transferability. No right or interest under the Plan of any Eligible Employee shall be assignable or transferable, in whole or in part, either directly or by operation of law or otherwise, including, but not by way of limitation, execution, levy, garnishment, attachment, pledge, bankruptcy or in any other manner, other than by will or the laws of descent and distribution; and no such right or interest of any Eligible Employee shall be subject to any obligation or liability of such Eligible Employee. The Option shall be null and void and without effect upon the bankruptcy of the Optionee or upon any attempted assignment or transfer, except as hereinabove provided, including without limitation any purported assignment, whether voluntary or by operation of law, pledge, hypothecation or other disposition contrary to the provisions hereof, or levy of execution, attachment, trustee process or similar process, whether legal or equitable, upon the Option.

14. Withholding of Income Taxes. The Company shall have the right to deduct from amounts otherwise payable by the Company to any recipient of a Restricted Stock Grant, Optionee or Participant by way of salary or wages or otherwise, any Federal, state or local taxes required by law to be withheld with respect to the exercise of a Discretionary Option granted under the Plan or the purchase or vesting under the Plan of Investment Shares or shares subject to a Restricted Stock Grant which results in taxable income to the recipient of the Restricted Stock Grant, Optionee or Participant.

15. Amendment and Termination of the Plan. The Board, subject to the approval of the holders of a majority in interest of the Company's issued and outstanding Class B Stock, may at any time terminate, extend, or amend the Plan; provided, however, that termination or amendment of the Plan shall not, without the consent of any person affected thereby, modify or in any way affect any Restricted Stock Grant or Discretionary Option granted, or Investment Shares purchased, prior to such termination or amendment.

Approved by the Board of Directors on the recommendation of the Compensation Committee and by the sole holder of the Class B Common Stock of the Company on December 9, 2015.

OPINION OF NIXON PEABODY LLP

100 Summer Street
Boston, Massachusetts 02110-2131
(617) 345-1000
Fax: (617) 345-1300

February 18, 2016

The Boston Beer Company, Inc.
One Design Center Place, Suite 850
Boston, MA 02210

Ladies and Gentlemen:

We have acted as counsel to The Boston Beer Company, Inc., a Massachusetts corporation (the "Company"), in connection with the registration statement on Form S-8 (the "Registration Statement") of the Company to be filed with the Securities and Exchange Commission (the "Commission") with respect to the registration under the Securities Act of 1933, as amended (the "Act"), of 700,000 shares of the Company's Common Stock, \$.01 par value per share (the "Shares"), to be issued from time to time pursuant to the Company's Employee Equity Incentive Plan, as amended (the "Plan").

We have examined originals or copies, certified or otherwise identified to our satisfaction, of all such records of the Company and all such agreements, certificates of public officials, certificates of officers or other representatives of the Company, and such other documents, certificates and corporate or other records as we have deemed necessary or appropriate as a basis for the opinions set forth herein, including (i) the Articles of Organization of the Company as amended through the date hereof, (ii) the By-Laws of the Company as amended through the date hereof, and (iii) the Plan.

As to questions of fact material to our opinion expressed herein, we have, when relevant facts were not independently established, relied upon certificates of, and information received from, the Company and/or representatives of the Company. We have made no independent investigation of the facts stated in such certificates or as to any information received from the Company and/or representatives of the Company and do not opine as to the accuracy of such factual matters. We also have relied, without investigation, upon certificates and other documents from, and conversations with, public officials.

In rendering the opinions expressed below, we have assumed, without investigation, the authenticity of any document or other instrument submitted to us as an original, the conformity to the originals of any document or other instrument submitted to us a copy, the genuineness of all signatures on such originals or copies, and the legal capacity of natural persons who executed any such document or instrument at the time of execution thereof.

The opinion expressed below is limited to the Business Corporation Act of the Commonwealth of Massachusetts, and we do not express any opinion herein concerning any other law.

Based upon and subject to the foregoing, and the other qualifications and limitations contained herein, and after (a) the above-referenced Registration Statement has become effective under the Act and assuming that such effectiveness remains in effect throughout the period during which Shares are offered and sold, (b) the Shares have, if required, been duly qualified or registered, as the case may be, for sale under applicable state securities laws and all applicable state securities laws are complied with, and (c) all necessary action by the stockholders of the Company and the Board of Directors or a duly designated committee of the Board of Directors of the Company shall have been taken to duly authorize the Plan and the issuance of options and Shares pursuant to the Plan (the "Corporate Action"), we are of the opinion that the Shares are duly authorized and, if and when issued in accordance with the terms of the Plan and relevant Corporate Action, will be validly issued, fully-paid and nonassessable.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement. In giving this consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Act or the rules and regulations of the Commission thereunder.

We further consent to the filing of this opinion as an exhibit to applications to the securities commissioners of the various states of the United States, to the extent so required, in connection with the registration of the Shares.

This opinion is limited to the matters stated herein, and no opinion or belief is implied or may be inferred beyond the matters expressly stated herein. The opinions expressed herein are rendered as of the date hereof, and we disclaim any undertaking to advise you of changes in law or fact which may affect the continued correctness of any of our opinions as of a later date.

Very truly yours,
/s/Nixon Peabody LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our reports relating to the financial statements of The Boston Beer Company, Inc. and the effectiveness of The Boston Beer Company, Inc.'s internal control over financial reporting dated February 18, 2016, appearing in the Annual Report on Form 10-K of The Boston Beer Company, Inc. for the year ended December 26, 2015.

/s/ Deloitte & Touche LLP

Boston, Massachusetts
February 18, 2016

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to The Boston Beer Company, Inc. Employee Equity Incentive Plan of our report dated February 24, 2015, with respect to the consolidated financial statements of The Boston Beer Company, Inc. as of December 27, 2014 and for each of the two years in the period ended December 27, 2014 included in its Annual Report (Form 10-K) for the year ended December 26, 2015, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Boston, Massachusetts
February 18, 2016