

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 issuer as specified in its charter)

Massachusetts 04-3284048
 (State of Incorporation) (IRS Employer Identification Number)

75 Arlington Street, Boston, Massachusetts 02116 (617) 482-1332
 (Address and telephone number of Principal Executive Offices)

THE BOSTON BEER COMPANY, INC.

EMPLOYEE EQUITY INCENTIVE PLAN
 (Full title of the Plan)

Frederick H. Grein, Jr., Esquire
 Hutchins, Wheeler & Dittmar
 A Professional Corporation
 101 Federal Street
 Boston, Massachusetts 02110
 (617) 951-6600

(Name, address and telephone number of agent service)

CALCULATION OF REGISTRATION FEE

Title 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	1,000,000	\$8.53125	\$8,531,250	\$2,371.69

- (1) Also registered hereunder are such additional number of shares of Common Stock, presently indeterminable, as may be necessary to satisfy the antidilution provisions of the Plan to which this Registration Statement relates.
- (2) All such shares are issuable upon exercise of outstanding options with fixed exercise prices. Pursuant to Rule 457(h), the aggregate offering price and the fee have been computed upon the basis of the price at which the options may be exercised.
- (3) None of such shares are subject to outstanding options. The exercise price of such options shall be determined at the time of the grant. Accordingly, pursuant to Rule 457(c) and (h), the price of \$8.53125 per share, which is the average of the high and low sale prices reported on the National Association of Securities

Dealers Automated Quotation System on December 2, 1998, is set forth solely for purposes of calculating the filing fee.

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NOTE

This Registration Statement is being filed solely for the purpose of registering 1,000,000 additional shares of Class A Common Stock of The Boston Beer Company, Inc. issuable pursuant to The Boston Beer Company, Inc. Employee Equity Incentive Plan (the "Equity Incentive Plan") originally adopted in 1995. The total number of shares issuable under the Equity Incentive Plan is 2,687,500, of which 1,687,500 shares were previously registered on Form S-8 (Reg. No. 333-01798). Pursuant to Instruction E to Form S-8, the contents of the Registration Statement on Form S-8 (Registration No. 333-01798) is herein incorporated by reference.

Item 8. Exhibits.

Number	Description
4.1	The Boston Beer Company, Inc. Employee Equity Incentive Plan. (Filed as Exhibit 10.2 to the Registrant's Registration Statement on Form S-1, File No. 33-96162, and herein incorporated by reference.)
4.2	First Amendment of Equity Incentive Plan, as amended on February 23, 1996, and further amended on December 19, 1997.
5.1	Opinion of Hutchins, Wheeler & Dittmar, A Professional Corporation, as to legality of shares being registered.
23.1	Consent of Hutchins, Wheeler & Dittmar, A Professional Corporation (included in Exhibit 5.1).
23.2	Consents of Independent Accountants - included in Registration Statement under heading "Consent of Independent Accountants".

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SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, 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 December 8, 1998

THE BOSTON BEER COMPANY, INC.

By:/s/ C. James Koch
Name: C. James Koch
Title: President

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

Title

Date

/s/ C. James Koch C. James Koch	President, Chief Executive Officer, Clerk and Director (principal executive officer)	December 8, 1998
/s/ Alfred W. Rossow, Jr. Alfred W. Rossow, Jr.	Executive Vice President, Treasurer, Chief Financial Officer and Director (principal financial and accounting officer)	December 8, 1998
/s/ Rhonda L. Kallman Rhonda L. Kallman	Director	December 8, 1998

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/s/ Charles Joseph Koch Charles Joseph Koch	Director	December 8, 1998
/s/ Pearson C. Cummin, III Pearson C. Cummin, III	Director	December 8, 1998
/s/ James C. Kautz James C. Kautz	Director	December 8, 1998
/s/ John B. Wing John B. Wing	Director	December 8, 1998
/s/ Robert N. Hiatt Robert N. Hiatt	Director	December 8, 1998

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CONSENT OF INDEPENDENT PUBLIC ACCOUNTANTS

We consent to the incorporation by reference in this Registration Statement of The Boston Beer Company, Inc. on Form S-8 of our report dated February 13, 1998, on our audits of the consolidated financial statements of The Boston Beer Company, Inc. as of December 27, 1997 and December 28, 1996, and for each of the three years in the period ended December 27, 1997, which report is included in the Form 10-K of The Boston Beer Company, Inc. for the year ended December 27, 1997.

/s/Pricewaterhouse Coopers LLP
Pricewaterhouse Coopers LLP

Boston, Massachusetts
December 7, 1998

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December 8, 1998

The Boston Beer Company, Inc.
75 Arlington Street
Boston, MA 02116

Ladies and Gentlemen:

We are counsel to The Boston Beer Company, Inc., a Massachusetts Corporation (the "Company"), and as such counsel we are familiar with the corporate proceedings taken in connection with the adoption of the Company's 1995 Employee Equity Incentive Plan, (the "Plan"). We are also familiar with the Registration Statement on Form S-8 to which a copy of this opinion will be attached as an Exhibit.

As such counsel, we have examined the corporate records of the Company, including its Articles of Organization, By-laws, Minutes of Meetings of its Board of Directors and Stockholders and such other documents as we have deemed necessary as a basis for the opinions herein expressed.

Based upon the foregoing, and having regard for such legal considerations as we deem relevant, we are of the opinion that:

1. The Company is duly organized and validly existing under the laws of the Commonwealth of Massachusetts.
2. The Company has duly reserved 2,687,500 shares of common stock, \$.01 par value, per share, for issuance under the Plan.
3. The shares of common stock issuable pursuant to the Plan have been duly authorized and, when issued in accordance with the terms of the Plan, such shares will be validly issued, fully paid and non-assessable shares of capital stock of the Company to which no personal liability will attach.

The Boston Beer Company, Inc.
December 7, 1998
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We hereby consent to the filing of this opinion as an Exhibit to the Registration Statement on Form S-8 and to the reference to us under the caption "Interests of Named Experts and Counsel" in the Registration Statement.

Very truly yours,

/s/Hutchins, Wheeler & Dittmar

Hutchins, Wheeler & Dittmar
A Professional Corporation

FHG:GAP:367120-1
Enclosures

