

November 27, 2007

Mail Stop 6010

*By U.S. Mail and facsimile to (402) 346-3375*

Berkshire Hathaway, Inc.  
1440 Kiewit Plaza  
Omaha, Nebraska 68131  
Attn: Marc Hamburg, Chief Financial Officer

**Re:   Berkshire Hathaway, Inc.  
      Definitive 14A  
      Filed March 14, 2007  
      File No. 1-14905**

Dear Mr. Hamburg:

We have completed our review of your executive compensation and related disclosure, and we have no further comments at this time.

Please note that the company is responsible for the adequacy and accuracy of the disclosure in its filing. We are not approving any proposed disclosure you may have included in your response letter or any disclosure you include in your future filings in response to our comments.

If you have any further questions regarding our review of your filing, please call me at (202) 551-3612.

Sincerely,

Michael Reedich  
Special Counsel