

Via Facsimile and U.S. Mail  
Mail Stop 4720

June 29, 2009

Marc D. Hamburg  
Senior Vice President & Principal Financial Officer  
Berkshire Hathaway Inc.  
3555 Farnum Street  
Omaha, Nebraska 68131

**Re:   Berkshire Hathaway Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2008**  
**Filed March 2, 2009**  
**File No. 001-14905**

Dear Mr. Hamburg:

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

Sincerely,

Joel Parker  
Accounting Branch Chief