



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

February 11, 2011

Mr. Marc D. Hamburg
Senior Vice President – Chief Financial Officer
Berkshire Hathaway Inc.
3555 Farnam Street
Omaha, NE 68131

**Re: Berkshire Hathaway Inc.
Form 10-Q for the Quarterly Period Ended September 30, 2010
Filed November 5, 2010
File No. 001-14905**

Dear Mr. Hamburg:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Gus Rodriguez
Accounting Branch Chief