



DIVISION OF  
CORPORATION FINANCE

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

October 3, 2022

Mark Hamburg  
Chief Financial Officer  
Berkshire Hathaway Inc.  
3555 Farnam Street  
Omaha, Nebraska 68131

**Re: Berkshire Hathaway Inc.**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed March 11, 2022**  
**File No. 001-14905**

Dear Mark Hamburg:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Disclosure Review Program

cc: Jenifer Broder