

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

August 16, 2023

Warren E. Buffett Chief Executive Officer Berkshire Hathaway Inc. 3555 Farnam Street Omaha, NE 68131

Re: Berkshire Hathaway Inc.
Definitive Proxy Statement on Schedule 14A
Filed March 17, 2023
File No. 001-14905

Dear Warren E. Buffett:

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