

Via Facsimile and U.S. Mail
Mail Stop 6010

October 7, 2008

Mr. Marc D. Hamburg
Vice President and Chief Financial Officer
Berkshire Hathaway Inc.
1440 Kiewit Plaza
Omaha, Nebraska 68131

**Re: Berkshire Hathaway Inc.
Form 10-K for Fiscal Year Ended December 31, 2007
Form 10-Q for Fiscal Quarters Ended March 31, 2008 and June 30, 2008
File No. 1-14905**

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