



DIVISION OF  
CORPORATION FINANCE

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

September 8, 2010

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-K for the Year Ended December 31, 2009  
File No. 001-14905**

Dear Mr. Hamburg:

We have completed our review of the above filing and have no further comments at this time.

Sincerely,

Gustavo A. Rodriguez  
Branch Chief