



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

October 21, 2016

Via E-mail

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

**Re: Berkshire Hathaway, Inc.  
Form 10-K for the Fiscal Year December 31, 2015  
Filed February 29, 2016  
File No. 001-14905**

Dear Mr. Hamburg:

We have completed our review of your filings. 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,

/s/ Sharon M. Blume

Sharon M. Blume  
Accounting Branch Chief  
Office of Healthcare and Insurance