



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

DIVISION OF  
CORPORATION FINANCE

June 24, 2019

Marc D. Hamburg  
SVP and Principal Financial Officer  
Berkshire Hathaway Inc.  
3555 Farnam Street  
Omaha, Nebraska 68131

**Re: Berkshire Hathaway Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2018**  
**Filed February 25, 2019**  
**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,

Division of Corporation Finance  
Office of Healthcare & Insurance