

DIVISION OF CORPORATION FINANCE

July 9, 2021

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, 2020 Filed March 1, 2021 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 Finance