



DIVISION OF
CORPORATION FINANCE

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

March 13, 2025

Cathy S. Woollums
Berkshire Hathaway Inc.

Re: Berkshire Hathaway Inc. (the "Company")
Incoming letter dated December 11, 2024

Dear Cathy S. Woollums:

This letter is in response to your correspondence concerning the shareholder proposal (the "Proposal") submitted to the Company by Myra Young for inclusion in the Company's proxy materials for its upcoming annual meeting of security holders.

The Proposal requests the Company designate a board committee to oversee the Company's diversity and inclusion strategy across its holding companies.

We are unable to concur in your view that the Company may exclude the Proposal under Rule 14a-8(i)(10). In our view, the Company has not substantially implemented the Proposal.

Copies of all of the correspondence on which this response is based will be made available on our website at <https://www.sec.gov/corpfin/2024-2025-shareholder-proposals-no-action>.

Sincerely,

Rule 14a-8 Review Team

cc: Luke Morgan
As You Sow