Form **8937**(December 2011) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

➤ See separate instructions.

OMB No. 1545-2224

Part I Reporting I	ssuer			
1 Issuer's name				2 Issuer's employer Identification number (EIN)
Wesco Financial Corporation		95-2109453		
3 Name of contact for add	litional information	4 Telephon	e No. of contact	5 Email address of contact
Sharon Heck			402-346-1400	slheck@brka.com
6 Number and street (or P	.O. box if mail is not	7 City, town, or post office, state, and Zip code of contact		
3555 Farnam Street, Suite 144	o			Omaha, NE 68131
8 Date of action		9 Class	ification and description	
June 24, 2011		Stock		
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
950817106			wsc	
				ee back of form for additional questions.
14 Describe the organizal the action ► See atta		pplicable, the	date of the action or the da	ate against which shareholders' ownership is measured for
				4
15 Describe the quantitat share or as a percenta			ion on the basis of the secu	rity in the hands of a U.S. taxpayer as an adjustment per
	_			
Describe the calculation valuation dates ► See		asis and the	data that supports the calcu	ulation, such as the market values of securities and the

Part I		Organizational Action (continue	d)			
17 Lis	t the	applicable Internal Revenue Code secti	on(s) and subsection(s) upon which the	e tax treatment	t is based ▶	
Sections	354, 3	56, 358, 1221	N2000 N00 N00 N00 N00 N00 N00 N00 N00 N0			
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18 Ca	ın any	resulting loss be recognized? ▶ See	attached			
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19 Pr	ovide	any other information necessary to imp	lement the adjustment, such as the re	portable tax ye	ear ▶ See at	tached
	Unde	r penalties of perjury, I declare that I have ex	camined this return, including accompanying	ng schedules and	statements,	and to the best of my knowledge and
	belief	, it is true, correct, and complete. Declaration	of preparer (other than officer) is based on	all information o	r wnich prepa	irer has any knowledge.
Sign			7/14		,/	12/10
Here	Signa	ture Man HE	AN CONTRACTOR	Date ▶	_//	1//2
		2/100			1	
	Print	your name ▶ Sharon L. Heck		Title ▶	VP Taxes	
Paid		Print/Type preparer's name	Preparer's signature	Date		Check if PTIN
	ror					self-employed
Prepa		Firm's name ▶				Firm's EIN ▶
Use C	nıy	Firm's address >				Phone no.
Send Fo	rm 89	37 (including accompanying statement	s) to: Department of the Treasury, Inte	rnal Revenue S	Service, Ogo	
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Wesco Financial Corporation 95-2109453
Attachment to Form 8937

Part II Line 14 - Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action:

On June 24, 2011, Wesco Financial Corporation, a Delaware corporation ("Wesco") merged with and into Montana Acquisitions, LLC, a Delaware limited liability company an indirect wholly owned subsidiary of Berkshire Hathaway Inc. ("Merger Sub"), with Merger Sub surviving as a wholly owned subsidiary of Berkshire Hathaway Inc.

Pursuant to the terms of the Merger Agreement, upon completion of the Merger, each share of Wesco's common stock, par value \$1.00 per share ("Wesco common stock"), that was not owned by Berkshire or its subsidiaries was converted into the right to receive an amount, either in cash or Berkshire Class B common stock, par value \$0.0033 per share ("Berkshire Class B common stock"), at the election of the shareholder, equal to \$385.00, calculated in accordance with the Merger Agreement. The exchange ratio as defined in the Merger Agreement was 5.0611, so that, for each share of Wesco common stock that is exchanged for Berkshire Class B common stock, a Wesco shareholder would receive five shares of Berkshire Class B common stock and the remainder payable as cash in lieu of a fractional share.

Part II Line 15 – Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis:

The election of a U.S. holder of Wesco common stock to receive shares of Berkshire Class B common stock or a combination of cash and stock in exchange for such U.S. holder's Wesco common stock has an effect on such U.S. holder's tax basis. Generally, a U.S. holder's aggregate tax basis in the Berkshire Class B common stock received by such U.S. holder in the merger, including any fractional shares deemed received by the U.S. holder under the treatment discussed below in "—Cash in Lieu of Fractional Shares of Berkshire Class B Common Stock," will equal such U.S. holder's aggregate tax basis in the Wesco common stock surrendered in the merger, increased by the amount of taxable gain, if any, recognized by such U.S. holder in the merger (other than with respect to cash received in lieu of fractional shares of Berkshire Class B common stock), and decreased by the amount of cash, if any, received by such U.S. holder in the merger (other than cash received in lieu of fractional shares of Berkshire Class B common stock). The holding period for the shares of Berkshire Class B common stock received in the merger, including any fractional shares deemed received by the U.S. holder under the treatment discussed below in "—Cash in Lieu of Fractional Shares of Berkshire Class B Common Stock,"

generally will include the holding period for the shares of Wesco common stock exchanged therefor.

Cash in Lieu of Fractional Shares of Berkshire Class B Common Stock

A U.S. holder who receives cash instead of a fractional share of Berkshire Class B common stock will be treated as having received the fractional share of Berkshire Class B common stock pursuant to the merger and then as having exchanged the fractional share of Berkshire Class B common stock for cash in a redemption by Berkshire. In general, this deemed redemption will be treated as a sale or exchange and a U.S. holder will recognize gain or loss equal to the difference between (i) the amount of cash received by such U.S. holder and (ii) the portion of the basis of the shares of Wesco common stock allocable to such fractional interest.

Part II Line 16 – Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of the securities and the valuation dates:

The per share merger consideration calculated in accordance with the Merger Agreement is \$385.00. The exchange ratio as defined in the Merger Agreement was 5.0611, so that, for each share of Wesco common stock that is exchanged for Berkshire Class B common stock, a Wesco shareholder would receive five shares of Berkshire Class B common stock and \$4.65 payable as cash in lieu of a fractional share. As discussed above a U.S. holder's aggregate tax basis in the Berkshire Class B common stock received in the merger, including any fractional shares deemed received, generally will equal such U.S. holder's aggregate tax basis in the Wesco common stock surrendered by such U.S. holder in the merger.

To calculate the basis of the Berkshire Class B shares received divide the aggregate basis in the Wesco shares given up in the exchange by the exchange ratio of 5.0611. For example if U.S Holder owned one share of Wesco with a basis of \$300.00 the basis in each share of Berkshire Class B stock received would be rounded to \$59.28.

Aggregate basis in Wesco stock	\$ 300.00
Divided by exchange ratio	5.0611
Basis per share Berkshire Class B stock received (rounded)	\$ 59.28
Total basis in share of Berkshire Class B stock received	\$ 296.40
Basis allocated to fractional share deemed sold	\$ 3.60

Part II Line 18 - Can any resulting loss be recognized?

A U.S. holder who receives cash instead of a fractional share of Berkshire Class B common stock will be treated as having received the fractional share of Berkshire Class B common stock pursuant to the merger and then as having exchanged the fractional share of Berkshire Class B common stock for cash in a redemption by Berkshire. In general, this deemed redemption will be treated as a sale or exchange and a U.S. holder will recognize gain or loss equal to the difference between (i) the amount of cash received by such U.S. holder and (ii) the portion of the basis of the shares of Wesco common stock allocable to such fractional interest. Such gain or loss generally will constitute capital gain or loss and will be long-term capital gain or loss if the U.S. holder's holding period for the Wesco common stock exchanged by such U.S. holder is greater than one year as of the effective time. The deductibility of capital losses is subject to limitations.

Part II Line 19 – Provide any other information necessary to implement the adjustment, such as the reportable tax year:

The merger occurred on June 24, 2011. Therefore any gain or loss recognized with respect to the fractional shares should be reported by Wesco shareholders in the tax year which includes June 24, 2011 (e.g. calendar-year shareholder would report the transaction on his or her federal income tax return filed for the 2011 calendar year).

For additional information please refer to the full text of the Merger Agreement, which is included as Annex A-1 and Annex A-2 in Wesco's Definitive Proxy Statement on Schedule 14A filed with the Securities and Exchange Commission ("SEC") on May 18, 2011.

Wesco shareholders are urged to consult their own tax advisors with respect to their individual tax consequences of the merger. The information in this document does not constitute tax advice and is not intended or written to be used, and cannot be used, for the purposes of (i) avoiding penalties under the Internal Revenue Code of 1986, as amended, or (ii) promoting, marketing, or recommending any transaction or matter addressed herein.