





**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.

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|--|-----------|
| Aggregate basis in Wesco stock                             | \$ 300.00 |
| Divided by exchange ratio                                  | 5.0611    |
| Basis per share Berkshire Class B stock received (rounded) | \$ 59.28  |
| <br>   |           |
| 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.