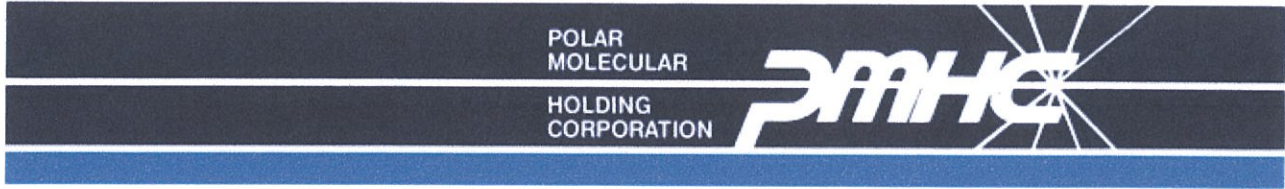


*Signed Copy*



January 13, 2018

Warren Buffett  
Chairman, and CEO  
Berkshire Hathaway  
3555 Farnam Street  
Omaha, Nebraska  
68131

Dear Mr. Buffett,

Doing what your lawyers say you can get away with isn't the same as "Doing the Right Thing". Such an approach seems "out of character" for your public reputation.

I think the above statement is an appropriate starting point, again.

My first letter to you dated January 6, 2017, and my letter to your auditor, Mr. Mitchell of Deloitte Touche dated January 18, 2017 providing extensive evidence of Lubrizol's unlawful attacks on our companies and the Nelsons, and asserting billions of dollars in damages received no response.

I then filed a complaint in February against Lubrizol with a federal agency. A case was opened, and a review commenced. A few months later, Lubrizol, and it's co-conspirators attempted to "obstruct" the case, and retaliate against the witness, me and Polar. These are likely RICO offenses.

Berkshire Hathaway filed it's 10K and audited financials in late March 2017 without conducting required "due dilligence" on the Lubrizol matter, or appropriate disclosure to your investors, and The United States Securities and Exchange Commission (SEC).

Berkshire Hathaway could not blindly trust Lubrizol to tell the truth about documented allegations of unlawful conduct over many years. This was both risky and frankly irresponsible. Berkshire Hathaway had an obligation to independently review the extensive evidence of wrong doing that I provided in January of 2017.

In fact, an Assessment of Net Revenues from three Polar/Nelson business plans conducted by a noted economist in April 2017, and lost due to Lubrizol's illegal acts amounted to \$27 billion in lost net revenues to Polar and the Nelsons as of January 2017. If Anti-Trust or RICO claims were established, the damages would be triple per statute plus legal costs, or about \$81 billion plus legal fees. This amounts to a highly significant

disclosure problem in Berkshire Hathaway audited, consolidated financials published in March 2017 in the company's SEC 10K filing.

To put the significance of these potential liabilities in perspective, Barclays now estimates that "Berkshire Hathaway's 4Q book value could be boosted by about \$37 billion resulting from the US corporate tax reform due to a decline in its deferred tax liability..." If \$37 billion is a citable number, so are the above potential liabilities of \$27 to \$81 billion

My letter to you of December 10, 2017 updating the Lubrizol matter, and attaching the LEGAL CLAIMS AGAINST LUBRIZOL Brief (1986-2017), Economic Assessment of \$27 Billion of net revenues, (lost to us due to Lubrizol's unlawful acts), and three Books of evidentiary Exhibits were received by you and Mr. Mitchell on December 12, 2017.

Berkshire Hathaway has thus been given a second chance to remedy the situation by doing proper due diligence on the Lubrizol matter. now. It's not too late. However, you need to move right away.

In effect, Lubrizol (and Berkshire Hathaway, since 2011), has substantially profited through the "pirating" of the proprietary Duralt Fuel Conditioner intellectual property invented by my family and rightfully owned by Polar and its stockholders. You have been enriched and we have been impoverished, quite literally.

Our Founder, my father Otis L. Nelson Jr. , a decorated WW11 combat veteran had a stroke and died fighting to protect Duralt technology, his family and shareholders from the outrageous attacks of Lubrizol and its co-conspirators. How can you feel good about that?

You responded to me in a letter dated December 13, 2017 by regular mail. The upshot of your letter was "I've read carefully your letter." "I understand that you would like me to intervene in the dispute with Lubrizol. This I won't be able to do." "Normally, I would forward your letter to the CEO but my impression is that you may not want me to do so. Consequently, the only one that has seen your letter is me and I will not share its contents with either Berkshire's lawyers, Lubrizol's lawyers or the management of Lubrizol."

My December 10<sup>th</sup> letter to you, with cc to Mr. Mitchell raised the issue of retaliation by Lubrizol, "et al" against a witness, me and Polar. This is a real concern. Lubrizol and an "agent provocateur" who Polar sued in federal court, have retaliated against a witness, me and Polar, and have "obstructed justice". The "retaliation", and "obstruction" is ongoing and violates the RICO statutes. Berkshire Hathaway does not want to be responsible for such unlawful conduct by failure to stop it.

I found your letter in my mail box on Friday morning, December 22, read the letter, called your offices and spoke briefly to your assistant and said I would respond.

On Friday, December 29 I sent a response to you, and on January 2, 2018 I sent a letter dated January 1, 2018 to Mr. Mitchell of Deloitte Touche, cc to you, with a copy of my letter to you dated December 29, and your letter to me dated December 13.

The essence of my December 29 letter to you and my January 1 letter to Mr. Mitchell was to discuss my concerns of Lubrizol's unlawful acts again, with additional detail, and ask for your co-operation in ending such predatory acts and finding an equitable solution to our damages suffered at Lubrizol's hands.

You and Mr. Mitchell received my letters last week so I have waited patiently until now for a response. I have had no further response so it appears we have arrived at "the Moment of Truth", and it really comes down to this.

Will you help me to resolve this problem, or do I have to take action to resolve it myself?

To be blunt, I believe this is ultimately a Berkshire Hathaway financial liability and disclosure problem. I will not waste any time, whatsoever with Lubrizol, the perpetrator of these relentless, illegal acts against our interests.

Berkshire Hathaway's year end audited financials and SEC 10K filing is coming up again, now. Will you correct the disclosure problem and \$27 billion Lubrizol contingent liability issue for your last audit and SEC 10K filing, and properly disclose the current \$30 billion Lubrizol contingent liability issue in your upcoming audited financials and SEC 10K filing? Or would you prefer to resolve all of this in an amicable settlement now?

There are some logical and practical steps to be taken. 1). Enter into "good faith" settlement discussions. (2. Berkshire Hathaway makes a "good faith" non refundable payment to Polar and the Nelsons against an eventual potential settlement. 3). The evidence already provided, plus additional evidence we have is reviewed by Berkshire Hathaway, with reasonable co-operation from Polar, and the Nelsons. 4) The above parties enter into a mutually agreed settlement, or not, at the conclusion of the settlement discussions.

At the very least, Berkshire Hathaway has then conducted proper due diligence on the claims against Lubrizol, and can report it's findings as a contingent liability or announce a settlement in it's upcoming audited financials, and SEC 10K.

There are some preparations I have to make. If I hear back from you by January 18<sup>th</sup> with a "firm commitment" from you to proceed with due diligence and "good faith" settlement negotiations I will hold off taking further action.

Absent such communication, and that firm commitment from you, I will proceed with actions to resolve the problem myself.

I have no wish to take further measures unnecessarily, and have no ill will towards Berkshire Hathaway, or you personally Mr. Buffett. I am however obliged to halt, and correct the financial devastation, and other catastrophic effects reeked on Polar, it's

stockholders and my family by the unlawful and predatory attacks launched by Lubrizol and it's co-conspirators.

It would be a serious mistake to take this communication and offer to resolve matters again amicably as a lack of resolve. It's merely a realization on my part that once I take next steps that I know are required, absent a "good faith" settlement effort, it may be very difficult to return to this point again.

On the other hand, Polar and the Nelsons currently have certain advantages.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark L. Nelson", written in a cursive style.

Mark L. Nelson  
Chairman, President & CEO  
Polar Molecular Holding Corporation

Cc Mr. Robert Mitchell, Deloitte Touche