

## Fwd: Settlement

To Mark Nelson <polartech@comcast.net>

Sent from my iPhone

Begin forwarded message:

**From:** Mark Nelson <polartech@comcast.net>  
**Date:** February 28, 2018 at 2:22:52 PM MST  
**To:** "Debbie Bosanek, Assistant to Warren Buffett" <dabosanek@brka.com>  
**Subject:** RE: Settlement  
**Reply-To:** Mark Nelson <polartech@comcast.net>

Mr. Buffett,

The message from you via Debbie below appears to be consistent with some statements you made in your letter to me dated 12/13/2017.

I'm obligated to point out again however, that Berkshire is liable for unlawful conduct by any subsidiary owned by it, particularly when that unlawful conduct is brought directly to your attention.

Furthermore, as asserted in my letter to you of 2-20-2018, Berkshire Hathaway also has incurred a direct liability of it's own for failing to disclose the contingent liabilities of Lubrizol and damages "in the billions of dollars" to Polar Holding and the Nelsons in Berkshire's SEC 10K and audited financials filed in March 2017. This is not stated in your letter to me dated 12-13, 2017, or in the email message to me from you via Debbie, below. (I estimate the damages caused by Berkshire Hathaway to Polar Holding and the Nelsons to be about \$1 billion from April 1, 2017 to March 1, 2018 due to lost net revenues of Polar Holding and damages to the Nelsons),

In my email below I tried to spare you the embarrassment with your investors of having acquired Lubrizol for \$9.7 Billion, with an undisclosed contingent liability of \$30 billion, or perhaps \$90 Billion if RICO and Anti-Trust Claims are confirmed, by saying I would allow you to purchase the claims yourself if you wished, as a settlement concession.

That concession is hereby withdrawn, effective immediately, as Debbie's email message to me from you makes a point of your position that you can't get involved in a dispute between Polar Holding and a subsidiary, Lubrizol, but doesn't mention the dispute with Berkshire Hathaway, the parent. This appears to be yet another attempt to avoid the disclosure requirements of Berkshire Hathaway for these contingent liabilities, and damages caused by Berkshire and Lubrizol.

Berkshire Hathaway has incurred it's own liabilities to Polar Holding and the Nelsons by not disclosing the contingent liabilities of Lubrizol in your SEC 10K last March, 2017, as discussed in my letter to you of 2-20, 2018. I don't want you to later assert that I have

given up the claims against Berkshire Hathaway by agreeing to the above concession to you. The concession is hereby withdrawn, and any claims against Berkshire Hathaway Inc held by Polar Holding and the Nelsons are hereby retained. I have attached my letter to you from me dated 2-20-2018 for your convenience. (I have not attached the photos due to file size).

Additionally, any liability and/or damages caused by such unlawful conduct has to be disclosed in the public filings, and consolidated financials of the parent. In the matter of Lubrizol Corporation I have done all I can to be of assistance to you, including the provision of a brief of LEGAL CLAIMS AGAINST LUBRIZOL, the Assessment of Earnings Opportunities by our economist, with three books of exhibits, further insight I have provided to you in a series of letters, and my offer to provide additional evidence under the terms of a confidentiality agreement.

Additionally, you will have to disclose a Berkshire Hathaway contingent liability to Polar Holding and the Nelsons, as asserted in my letter to you of 2-20-2018, delivered by Fed Ex to you on 2-21-2018, and signed for by F. Frank at 9:15 am.

In my email sent to you via Debbie last Monday, I gave you until end of business today to respond to my settlement proposal.

There is nothing further that I can do to be of assistance.

Sincerely,

Mark L. Nelson  
Chairman, President & CEO  
Polar Molecular Holding Corporation  
and on behalf of the Nelsons

On February 26, 2018 at 1:05 PM "Debbie Bosanek, Assistant to Warren Buffett" <[dabosanek@brka.com](mailto:dabosanek@brka.com)> wrote:

Mr. Nelson,

Berkshire Hathaway does not get involved in the day-to-day activities (or disputes) at any of our Berkshire subsidiaries. Therefore, if you have a dispute or problem with Lubrizol, you need to contact them directly. Neither Mr. Buffett nor I can get in the middle of this.

I will not be able to reply to any further communications from you.

Debbie Bosanek

---

**From:** Mark Nelson [[polartech@comcast.net](mailto:polartech@comcast.net)]

**Sent:** Monday, February 26, 2018 11:40 AM

**To:** Debbie Bosanek, Assistant to Warren Buffett <[dabosanek@brka.com](mailto:dabosanek@brka.com)>

**Subject:** Fwd: Settlement

Debbie, I assume you have provided the below message to Mr. Buffett. I tried to call an hour ago to see if I could talk to Mr. Buffett, or you about it. Please provide this further message to Mr. Buffett.

Dear Mr. Buffett,

My below message is very straight forward. I have no "hidden agenda". I simply wish to reasonably resolve the damages we have suffered. That is why I have asked for your suggestions on just how to accomplish that objective. If you are hesitating to have Berkshire pay the bill, and wish to purchase the claims personally, that is not a problem for me.

In fact your statements in your December 13, 2017 letter to me about not sharing my letter with Berkshire's lawyers seemed to imply as much. If that is the message you intended, you should have simply said so. I think you know from my communications that I am very direct and transparent, as are you sir. I also realize you are a company founder, just as my father and I, and as such we tend to spare our stockholders expenses we prefer to shoulder ourselves. Since you acquired Lubrizol, and had no idea there was an undisclosed (to you) liability perhaps you don't want to have your stockholders foot the bill. If so, I certainly understand it.

In any event, let me know how you want to handle this. As our first company lawyer would say to Dad and me, "don't turn an ordinary fly ball into a great play"!!

Feel free to call me to discuss your thoughts about how to proceed. If you prefer to enter into a confidentiality agreement first as I have suggested, that is certainly prudent. Let me know.

Sincerely,

Mark L. Nelson

Chairman, President & CEO

Polar Molecular Holding Corporation

---

----- Original Message -----

From: Mark Nelson <[polartech@comcast.net](mailto:polartech@comcast.net)>

To: [dabosanek@brka.com](mailto:dabosanek@brka.com)

Date: February 26, 2018 at 6:28 AM

Subject: Settlement

February 26, 2018

Dear Debbie, please provide the below message to Mr. Buffett:

Dear Mr. Buffett,

A letter to you and attachments, (photo's of my brother David, father Otis, and fiancée Sharon, with an explanation), were delivered to you at your offices by Fed Ex last Wednesday, 2/21-2018. The package was signed for by F. Frank at 9:15 AM.

The letter provides an update on the ongoing unlawful acts of Lubrizol,"et al" against our interests. The letter also outlines a settlement proposal/procedure for your consideration, requiring payment of a \$60 million good faith, non-refundable deposit, prior to negotiating a final settlement amount. The letter required a response by end of business Friday 2/23, 2018 without which I would take certain additional actions.

However, I checked with your offices on Thursday and learned that both Debbie and you were out of the office until Monday, 2/26, 2018. Your staff was kind enough to put me into Debbie's voicemail, and I left a message extending the time for response to give you an opportunity to review the letter and attachments, personally.

I was also given Debbie's email address and thus was able to send this message. I believe it is very important to be in close communication at this juncture, as time is short to reach an amicable settlement.

If you have any questions don't hesitate to reach out to me directly, or via Debbie, or other person. If you have a reasonable counter settlement proposal I would be willing to discuss it with you. Barring that, the settlement procedure must now be finalized, and the \$60 million good faith, non-refundable deposit must be paid forthwith by Bank wire.

My primary objective is to settle the claims. I'm open to your suggestions on just how to resolve that objective in the most expeditious manner possible. Please give me your thoughts on that point.

In any event I expect to hear from you promptly, and in no event later than end of business on Wednesday, February 28, 2018.

I look forward to your timely response.

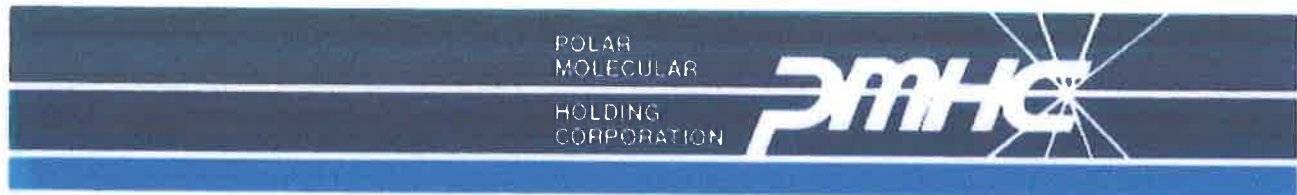
Sincerely,

Mark L. Nelson  
Chairman, President & CEO  
Polar Molecular Holding Corporation  
and on behalf of the Otis & Mark Nelson Family

- 
- Buffett-Lubrizol-2-20,2018 no photos.pdf (958 KB)



*Signed File  
Copy*



February 20, 2018

Mr. Warren Buffett  
Chairman & CEO  
Berkshire Hathaway Inc  
Suite 1440  
3555 Farnam Street  
Omaha, Nebraska  
68131

Dear Mr. Buffett,

I would like to start out by saying that although this matter is very personal to me, nothing I have said was meant to be disrespectful to you. My problem is with Lubrizol, and it's a longstanding one.

However, I am very concerned that you as CEO of Berkshire Hathaway, and Berkshire legal counsel are not communicating directly with me about the Legal Claims Against Lubrizol that I have provided to you. This failure on the part of you and Berkshire to have open and direct communication about our concerns and the evidence I have provided is highly improper.

Additionally, I am now very certain that Lubrizol was been given the evidence I provided to you, and there is already retaliation by Lubrizol, and Lubrizol's "agent provocateur" (a sleezy crook named Carl Hill who I sued for 7 years in federal court) against the witnesses, Polar Holding and me personally. Hill, a Michigan resident, has apparently been given unlimited financial resources to travel to Highlands Ranch, Colorado, and elsewhere, and to pay to incite illegal acts against Polar Holding and me personally.

Hill has even been appearing at my place of worship, St Mark Catholic Church in Highlands Ranch, and at the specific Masses I attend. Hill's appearances coincide with dates that I have taken actions against Lubrizol. This includes December 12, 2017 when you, and Mr. Mitchell received my letter and evidence against Lubrizol, and January 23, 2018 the day after you and Mr. Mithcell received my letter dated January 19, 2018 by Fed Ex. (I took iphone pictures, enclosed).

Hill was the subject of an update to a federal enforcement agency that I filed on December 4, 2017. The update detailed Hill's involvement in a bankruptcy fraud in which Hill and his co-defendants, represented by an Amway law firm, held a fraudulent auction of our Patents and Trademarks without a court order from the U.S. Bankruptcy Court. After the auction the patents and trademarks were unlawfully abandoned, and Lubrizol

began to commercialize the underlying Duralt plus detergents technology, including to Amway for a product XLP(Duralt plus detergent) then sold on the Amway website.

It appears that Lubrizol, with assistance from Hill, is now making a determined effort to complete the total destruction of Polar Holding, and is launching a full scale retaliation against me, personally, in hopes of "burying" the witness. This activity is illegal and a violation of RICO.

With assistance from Hill who breached a Non Disclosure Agreement, Lubrizol undermined an important business deal with a major fuels terminal operator, in the Northeast. After 16 months of preparation for a market launch the deal was terminated on February 8, 2018, after Hill and then Lubrizol illegally received a disclosure I made to the terminals operator CEO concerning a federal complaint and case against Lubrizol, "et al" and Hill. Shortly after that it appears that Lubrizol attempted to obstruct the case. I will identify the company under confidentiality, if you agree to discuss our concerns.

(Naturally, Hill and his wife appeared 2 days after the termination of the terminal operator deal at St. Mark Catholic Church, Saturday, February 10<sup>th</sup> at 4:00 pm Mass I attend, for a "victory lap". This sociopathic behavior by Hill is retaliation and stalking of a witness at the very least).

Not only is this tortious interference, but also constitutes violations of the U.S. Economic Espionage Act, the Clayton Act, the Sherman Anti-Trust Act, anti-competitive business practices, Obstruction of Justice, Retaliation Against a Witness, and RICO.

I have warned you about Lubrizol retaliation activity before. Lubrizol appears to be unfettered in this activity, with no restraints being placed on Lubrizol by the parent, Berkshire Hathaway and you as CEO.

This is particularly troubling, especially as Berkshire Hathaway has benefited since 2011 from Lubrizol's commercialization of the "pirated" Duralt technology developed by my family, and has continued to do so since my communications in January 2017, and up to the present time. Lubrizol has also usurped Polar Holding business with a major European oil company, and appears to be selling the "pirated" Duralt technology to and a major detergent additive supplier, a company I personally involved in a research project with a major oil company. Once again, under confidentiality I will be specific as to the identities of the companies.

Given the size and eminence of Berkshire Hathaway, and your vast wealth I believe you can do without the continued pirating of Duralt by Lubrizol.

I have a few additional observations, after which I would like to propose a amicable resolution of the Lubrizol matter.

I've just read again my letters to you and Mr. Mitchell, both dated December 10, 2017, and your reply to me dated December 13, 2017. I wrote, and sent additional letters to you and Mr. Mitchell responding to your letter, with more detail about my concerns of



Lubrizol's unlawful conduct against the interests of Polar Holding, PMC, our stockholders and my family.

In your letter to me dated December 13, 2017 you said "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. Lubrizol has an outstanding CEO and his knowledge of the facts-which I'm sure would end up being in dispute-is far greater than what I can learn in any briefing".

First of all Mr. Buffett, in my December 10, 2017 letter I requested that Berkshire Hathaway review my detailed evidence of Lubrizol's unlawful acts against our interests. The evidence is in the Brief entitled **LEGAL CLAIMS AGAINST LUBRIZOL** and 3 books of exhibits that accompanied my letter. This is not a request for a briefing opportunity. As the parent company Berkshire Hathaway, a public company with SEC reporting, and disclosure requirements, is obligated to have its legal counsel review these allegations, and evidence in detail, independent of Lubrizol.

Then you said, "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 who 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."

With all due respect Mr. Buffett, I had hoped you would share my letter, the Brief and exhibits with Berkshire's lawyers. As for Lubrizol and its legal counsel that was your call, and given the retaliation I cited by Lubrizol, "et al" against a witness, me, maybe that was a prudent decision, at least until Berkshire's lawyers independently assessed the evidence I provided against Lubrizol. In fact, there have now been additional acts of retaliation against a witness, me. (By the way, I did copy Mr. Mitchell, your auditor on the letter and evidence I provided to you).

One additional point is this. If you would normally provide the CEO of Lubrizol my letter, I assume you did so when I sent my letter and evidence against Lubrizol to you, and Mr. Mitchell in January 2017, asserting "billions of dollars in damages". (In a financial assessment by a noted economist, located in the **LEGAL CLAIMS** brief that I provided to you and Mr. Mitchell on December 12, 2017, the lost net revenues we suffered due to Lubrizol's unlawful actions by January 2017, are in fact \$27 billion). Berkshire's lawyers should have independently reviewed and assessed the evidence I provided at that time. Did you really believe Lubrizol would freely admit any wrong doing?

Even if Berkshire factored in Lubrizol's dispute of the facts, there should have been open, good faith discussion of the claims with me and a settlement of the claims or disclosure of the claims, and contingent liabilities in your SEC 10K and audited financials, in March 2017.

The failure of Berkshire Hathaway to, at minimum, disclose the contingent liabilities for the legal claims and potential financial liabilities is a violation of SEC rules and regulation. This failure to disclose not only disadvantaged your investors, but it also disadvantaged

Polar Holding and the Nelsons. For one thing it allowed Lubrizol to "play in the shadows", and continue to inflict damages on Polar and the Nelsons.

Additionally, the disclosure of the contingent liability would have helped enable Polar Holding and the Nelsons to engage adequate legal representation on a contingency fee basis to protect our interests, and deter Lubrizol's continuing unlawful acts against us.

Apparently, our lack of legal representation is why Berkshire Hathaway believes it can ignore our concerns and substantial evidence, and sees no need to settle the Legal Claims Against Lubrizol.

I also believe that Lubrizol has used this "failure to disclose", to "play in the shadows" in attempts to obstruct a federal complaint I filed in February, 2017. Lubrizol and it's "agent provocateur, Carl Hill have also used this "play in the shadows" scenario to retaliate against a witness, me. I have asked you to instruct Lubrizol management to "stand down". This apparently has not happened and the retaliatory attacks have continued. Ultimately, for all of the above stated reasons, the parent, Berkshire Hathaway is also accountable, and liable for damages suffered by Polar Holding and the Nelsons.

Mr. Buffett, notwithstanding the aforementioned issues, I believe your reputation, by and large, is accurate, and that you are a fair and honest man. Please don't prove me wrong. However, I think your trust in Lubrizol is misplaced, based on my 30 years of bad experience with that firm. Moreover, I believe an independent review of my evidence against Lubrizol's unlawful acts against our interests over 30 years is absolutely needed, given Berkshire's SEC reporting, and disclosure requirements, and in the interests of justice, and fair business practices.

I'm obliged by duty and love to correct the financial devastation, and the injustice that has occurred. Your company, Berkshire Hathaway owns Lubrizol, and can and should correct the problems caused by Lubrizol's ongoing unlawful actions against those I am responsible for.

Here's my proposal:

- 1). Berkshire Hathaway, Polar Holding and the Nelsons, (both represented by me), enter into a confidentiality agreement to discuss all of the evidence I have against Lubrizol, "et al", and allow you to access the damages caused by Lubrizol, and the remedies needed.
- 2). Concurrent with execution of the confidentiality agreement a non-refundable good faith deposit on the claims against Lubrizol of \$30 million is made to Polar Holding and the Nelsons by Berkshire Hathaway.

Also, concurrent with execution of the confidentiality agreement a non-refundable, good faith deposit of \$30 million dollars against the potential claims against Berkshire Hathaway is made to Polar Holding and the Nelsons.

3). At the end of the Option period, a settlement negotiation shall ensue, for a pre-determined period of time, to be mutually agreed by the above parties at the outset.

The final, mutually agreed settlement amounts will be paid to Polar Holding and the Nelsons by Berkshire Hathaway.

If you have an alternate settlement proposal, I am willing to consider any fair and reasonable offer.

Any additional consideration for settlement of the claims will be subject to approval by the parties.

Now, I have done all I can to avert unnecessary trauma. I will prepare to act, but will hold up until end of business Friday, February 23, 2018. If you provide a positive response by end of business on February 23 we will proceed as detailed above, (or with an acceptable counter plan). I have full authority to act as I am not only Chairman, President & CEO of Polar Holding, but also the majority shareholder. I also represent my family's interests.

Unfortunately, if I don't receive a positive response by then, I will have no choice but to proceed immediately with a multi-facted action that doesn't require a great deal of money.

This action will undoubtedly include sending all of my communications to you and Mr. Mitchell, your December 13 letter to me, and the LEGAL CLAIMS BRIEF and exhibit books to the United States Securities and Exchange Commission. At the same time there will be public dissemination of the evidence against Lubrizol that I have provided to you and Mr. Mitchell and all of the written communications between us.

I will prepare a transmittal letter to SEC and an appropriate news release. Both will be sent out on Monday February 26, 2018, barring commencement of an acceptable settlement deal.

This is the only way I can protect Polar Holding, our stockholders and my family from further unlawful attacks by Lubrizol, "et al", especially since there is no apparent effort by Berkshire Hathaway to halt such lawless activity.

Shinning a bright light on Lubrizol's 30 year conspiracy against us is the best means of protecting against continuing unlawful behavior, including personal retaliation. Given my extremely limited financial resources, and lack of legal representation, it is truly the only way I can proceed. A conspiracy hates the light of day. I will shine a bright light on it to protect Polar Holding, our stockholders and my family from further attacks.

Sincerely,



Mark L. Nelson  
Chairman, President & CEO  
Polar Molecular Holding Corporation  
And on behalf of the Otis L. Nelson, and Mark L. Nelson Family.

cc. Robert Mitchell

PS. A personal note, to help you understand why I'm so passionate about the above issues.

The first investor in our family business was my brother, David Howard Nelson. Dave suffered a head injury when hit by a car riding a bike on April 10, 1995. After the doctors did all they could we took Dave home and started a therapy program provided by the Institute For Development of Human Potential, in Philadelphia.

We had 130 volunteers working 3 shifts a day, 6 days a week. My mother had a serious heart condition, so we eliminated Sunday sessions to give her some much needed rest. After a two and a half year struggle, we lost Dave to chronic, recurring lung infections. Dave had a difficult childhood due to chronic Bronchial pneumonia. My earliest memories are of my little brother Dave sitting in a make shift oxygen tent with my Mother, and little Dave looking out a hospital window at my sister Joan and I with our Easter baskets, while we waved at him.

Ultimately this vulnerability in his lungs ended his life at age 28. Dave's injury was covered by two matching insurance policies. My parents set up a trust for Dave with the matching funds. After Dave's passing, Dad and I started our family business with these matching funds that ultimately led to the Duralt inventions.

Thus my brother Dave paid for the family business start up with very hard earned money, and his life.

(David Howard Nelson, April 16, 1950-October 8, 1978).(Pictures Enclosed).

As for my father, the late Otis L. Nelson Jr., I have stated in letters to you that he died after suffering a stroke, while relentlessly fighting to save our company and Duralt inventions from Lubrizol, "et al".

Dad was a World War 11 combat veteran. He served in the 1<sup>st</sup> Ranger Battalion. On the push off from the Anzio, Italy beachhead, the 1<sup>st</sup> Ranger Battalion, and the 3<sup>rd</sup> Ranger Battalion led the spearhead, and ran into the Herman Goering Panzer (tank) division. Out gunned by tiger tanks, nearly 300 Rangers were killed in the ensuing, desperate battle, and hundreds of Rangers were captured. Although wounded, my Dad was one of only eight Rangers who escaped, and evaded at nightfall back to American lines.

After healing, Dad joined another elite combat unit, The First Special Service Force, a legendary U.S./Canadian fighting unit, the brainchild of Army Chief of Staff General George C. Marshall, and Lord Montbatten of England. Dad then fought the rest of the war in the FSSF throughout Italy, France and finally Germany.

After surviving intense combat in WW11 in Europe, my Father had a stroke and died in America, fearlessly fighting well financed, big corporate thugs in a desperate battle to



save his company, family and inventions. I find that to be very ironic and highly outrageous. How do you feel about that Mr. Buffett?

(Otis L. Nelson, Jr. January 21, 1924-August 3, 2009). (Pictures enclosed).

My Father died on August 3, 2009. He was a very youthful 85 year old man. My sister Joan Nelson borrowed against the equity in her home to cover the funeral and burial costs. A military Honor Guard was present at the grave site ceremony in honor of my Father's military service in the Rangers and the First Special Service Force in WW11. At the time of Dad's death I was physically and emotionally exhausted after years of corporate war with Lubrizol, "et al", and then the loss of my Father under very difficult circumstances.

My fiancée, and life partner, Sharon Elizabeth Minnock likely saved my life and the company. Intelligent, courageous and beautiful, Sharon had developed a very successful computer software consulting business. She insisted on buying a house in November, 2009, in Highlands Ranch, Colorado, a suburb of Denver. Sharon paid the mortgage and other bills, outfitted an office for me and enabled me to continue the fight for our company and Duralt FC Technology through years of litigation.

Sharon worked tirelessly, perhaps too much so. In March 2013 she was diagnosed with pancreatic cancer. She died on June 4<sup>th</sup>. In her will she asked to be cremated and that I scatter her ashes in the Rocky Mountains. I did scatter some of her ashes on Mt. Evans, but couldn't bear to give her ashes up completely. They rest in an urn in our bedroom on a table by a window overlooking Mt. Evans and the Rocky Mountains she loved.  
(Sharon Elizabeth Minnock. March 17, 1952-June 3, 2013) (Pictures Enclosed).

Given the sacrifices made by those I love, and the continued injury to others I love, I am obliged to bring this matter to a satisfactory and just resolution. I trust you can appreciate this, and will hopefully "do the right thing".

Sincerely,



Mark L. Nelson