

April 27, 2019

To: Berkshire Hathaway Inc Board of Directors and Officers:

Marc D. Hamburg, Director, Senior Vice President and Principal Financial Officer, Board of Directors Audit Committee Members, Meryl B. Wilmer, Charlotte Guyman, Thomas Murphy, Susan Decker. Board of Directors Members, Vice Chairman and director Gregory E. Abel, Howard G. Buffett, Stephen B. Burke, William H. Gates, David Gottesman, Vice Chairman and director Ajit Jain, Ronald L. Olson, Walter Scott, Jr., Daniel J. Jaksich, director, Vice President & Principal Accounting Officer.

Ladies and Gentlemen,

Congratulations! You have all potentially incurred varying degrees of culpability, and liability as of January 2019 of \$33 billion to \$99 Billion (under civil Rico and/or Sherman anti-trust claims), plus other liability due to the failure of Warren E. Buffett starting in January 2017 to halt the "off the charts" unlawful acts of Berkshire subsidiary, the Lubrizol Corporation, "et al" against the interests of Polar Molecular Holding Corporation (Polar), its stockholders and the Nelson Family Founders/Inventors.

Mr. Buffett was famously ill advised to acquire Lubrizol by a trusted Berkshire executive, David Sokol after which a scandal erupted concerning a \$10 million Lubrizol stock trade by Sokol before the deal was consummated in March 2011 and announced. Buffett paid a 28% premium to market for Lubrizol on the New York Stock Exchange and Sokol made a \$3 million profit on his Lubrizol stock purchase. Undoubtedly, Lubrizol management made millions on their Lubrizol stock and stock options.

The Lubrizol acquisition is arguably the biggest acquisition mistake in Buffett's storied career. Given my horrific 30 years experience with Lubrizol I am not at all surprised. That horrific experience is very well documented in my 1993 FTC Complaint v Lubrizol given to Mr. Buffett and Deloitte Touche Managing Partner Robert Mitchell in January 2017. It is also well documented in THE LEGAL CLAIMS AGAINST LUBRIZOL Summary Brief, Economist Study and three books of Exhibits provided to Mr. Buffett and Mr. Mitchell by Fed Ex on December 12, 2017.

All of this documentation is located on the website I erected at www.duraltcomplaint.com You will also note the involvement in this conspiracy with Lubrizol of the disreputable Amway Corporation owned by the DeVos family. The "LEGAL CLAIMS" details that

conspiracy, as does The POLAR HOLDING CONSPIRACY MATRIX provided to Mr. Buffett and Mr. Mitchell in January 2017 and on the website as well.

Mr. Buffett and Berkshire's auditors Deloitte & Touche also failed to disclose in Berkshire's SEC filings on February 26, 2017 well documented, asserted claims and contingent liabilities in "billions of dollars" (later estimated at \$27 billion to \$81 billion), and on February 26, 2018 asserted claims and contingent liabilities of \$30 billion to \$90 billion while raising up to \$116 billion from investors without required disclosure and transparency for investors who were paying up to \$300,000 per share of Berkshire Class A stock, and up to \$200,000 per share of Class B stock.

Meanwhile, Mr. Buffett has been conducting himself more like a "mob boss" than the CEO of a public company, launching a retaliation against the witness, me, a civil Rico offense, and a news media cover-up. Further-more if Buffett attempts to persuade you that his political influence will deter meaningful action by the SEC or other federal agencies, you can add in "obstruction of justice".

I strongly encourage you to read carefully the enclosed pending news release and multiple exhibits concerning the opening up of a FORM TCR Complaint Submission by the SEC, Office of the Whistle-Blower, and the follow on FORM TCR Complaints I have filed at the request of the lawyers and Jane Norberg, Chief, Office of the Whistle-Blower up to and including in January of 2019. Additional extensive evidence can be reviewed on the website I erected at www.duraltcomplaint.com

Still better yet, have your personal attorneys review everything in detail, as I recommended to Bill Gates in my letter to him dated April 5, 2019 enclosed, along with my follow up letter to Mr. Gates dated April 24, 2019, enclosed.

The defendants in my FORM TCR Complaints so far include, Warren E. Buffett, Chairman & CEO, Berkshire Hathaway Inc, Berkshire Hathaway Inc, Robert Mitchell, Managing Partner of Deloitte & Touche in Omaha, Deloitte & Touche in Omaha for failure to disclose a well documented asserted claim and contingent liability of \$30 billion to \$90 billion in Berkshire's SEC filings, The Berkshire Hathaway Audit Committee Members, Meryl B. Witner, Charlotte Guyman, Thomas Murphy, and Susan Decker for failure to correct this material omission in Berkshire's SEC filings, Joseph Ucuzoglu, CEO of Deloitte & Touche LLP in New York, and Deloitte & Touche LLP for failure to correct this material omission in Berkshire's SEC filings and audited financials certified by Deloitte & Touche, the Associated Press, and Thomson Reuters for a Cover Up of the material Omission of asserted claims and contingent liabilities in Berkshire's SEC filings, Brian Moynihan, Chairman & CEO of Bank of America, Bank of America, and Bruce Rose, Chairman & CEO of Carrington Mortgage Services, and Carrington Mortgage Services for a Retaliation Against the Witness, a civil Rico offense.

Take a ticket, the line for the Buffett/Lubrizol Follies (Folly) forms to the right.

Any other Board member or Officer not yet named will be named in my upcoming expansion of the Form TCR Complaint to the SEC, Office of the Whistle Blower if they fail

to act to correct the "Omission" of liability and asserted claims of now \$33 billion to \$99 billion as of January 2019, and halt the unlawful acts of Lubrizol, "et al" against the interests of Polar, it's stockholders and the Nelson Founders/Inventors.

As for Lubrizol's management, they should be immediately fired for cause, or at the very least placed on unpaid administrative leave until an internal investigation can be conducted, in the interests of Berkshire Hathaway and Berkshire's independent stockholders, and to prevent any further damage to the interests of Polar, and it's stockholders, or any further attacks on the Nelson family founders/inventors.

(To learn about Polar's proprietary Duralt Fuel Conditioner environmental technology, a technology worth stealing (by Lubrizol), go to www.pmhcglobal.com for Polar company and product information)

Now, as to further Retaliation Against the Witness, be advised that I informed Mr. Buffett of a "agent provocateur" and "bagman" named Carl Hill acting for Lubrizol in my letter delivered to him by Fed Ex and dated February 20, 2018. This insidious criminal and some of his "over the top" lawless deeds are discussed in the "Release" and on the website at www.duraltcomplaint.com

Of all the troubling matters revealed herein, you should count this one as paramount.

Not only did Mr. Buffett fail to halt Lubrizol's use of this criminal, but in fact Hill's illegal acts became more aggressive, and much better funded after my letter to Mr. Buffett of February 20, 2018. The lawless acts that have occurred are very serious and include cyber crime, obstruction of justice, retaliation, and implied threats against a family member and me. There is much more.

(The February 20, 2018 letter, also sent by email to Debbie Bosanek, Mr. Buffett's assistant, is also a exhibit to the "release", and is located in the Introduction Exhibits at www.duraltcomplaint.com).

For further insights you may wish to review the "Nelson Family Story and Photos on the Home Page.

So where do you go from here?

In any "normal" corporate environment, the CEO would be investigated, and if found responsible for any or all of the above, he would be immediately terminated for cause. This, of course is anything but a "normal" corporate environment, and thus poses a dilemma for all of you.

As I see it, you have a limited number of choices from a corporate governance, and personal liability standpoint.

1). If what you have learned, or will learn makes you uneasy, you can resign from the Board and hold your breathe. When this story gets out, and it will get out, you may be

sued by Berkshire stockholders, whose last name isn't Buffett, for what has happened on your watch. You should all seek advice from your lawyers at a minimum.

2). In any event you must insist on immediate, and full disclosure to the SEC and Berkshire investors of the legal claims asserted against Lubrizol, and full disclosure of the asserted contingent liabilities. Berkshire's legal counsel will of course cite reasonable and customary defensive positions as provided for under the statutes.

Unfortunately, I know a great deal more than Berkshire lawyers can possibly know, and have documentation, and credible evidence to back it all up.

3). The Board of Directors can also select a committee of qualified persons to review the civil legal claims with legal counsel and then proceed under confidentiality to negotiate a mutually acceptable settlement with Polar and the Nelson family. I made this suggestion to Bill Gates in my April 5th letter, attached.

4). Until this matter is properly disposed of you may consider delaying the Annual Meeting of Stockholders. This may be prudent as shareholders will ask many questions, and the answers may be problematic and add to the current disclosure omissions liability problem.

Mr. Buffett may try to convince you that everything can be "fixed" given his political connections and influence with the news media. I think that would be the worse possible course of action at this time. Somethings can't be "fixed", and must be properly and legally resolved.

As fiduciaries, responsible to public stockholders you may wish to chart a reasonable and prudent course of action with minimal additional risk. I'm willing to talk. However, if anything further happens that puts my family at risk there won't be anything more to discuss. Berkshire's legal counsel must intervene immediately with Lubrizol management and deal with the Carl Hill matter effectively. This is the very first issue that must be dealt with before any meaningful discussions can ensue.

I need to hear from you immediately if you wish to discuss a amicable resolution of this matter. Otherwise I have to continue to take all measures necessary to protect Polar, it's stockholders and my family. This will undoubtedly include publication of the attached "release" concerning the SEC Complaint and this letter to the news media and the other parties ccd.

Exposure of this ongoing conspiracy may be the best means of protection at our disposal. A conspiracy can not survive in the light of day, and the financial devastation reeked on Polar by Lubrizol, "et al" has limited our remedies to federal complaints and public exposure. Thus we will continue to vigorously pursue both strategies.

As regards communication with me, do not send me a email at my polartech address. It is Not Secure, due to the cyber crime conspiracy instigated by Lubrizol and the "agent provocateur" and "bag man" Hill. Instead have your lawyers call me on my personal phone at 1-720-765-7646 to initiate contact.

In the best interests of all parties, I would expect to hear back very quickly. If so, you will find me to be reasonable when treated in a fair and reasonable manner. I realize that this is "tough stuff" for you to deal with. However, it is not nearly as "tough" as the attacks on Polar, our stockholders and my family by Lubrizol, "et al" have been to deal with.

Sincerely,



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

www.duraltcomplaint.com
www.pmhcglobal.com