



October 18, 2021

To: The Deloitte & Touche Board of Directors and Corporate Officers.

Janet Foutty, Executive Chair, Joseph Ucuzoglu, CEO & Director, Karen Bowman, Amber Chowdhury, Mitchell Collins, Jason Downing, Tarik Dudum, Amy Shaw Feirn, Wendy Fletcher, Carin Giuliani, Kim Griffin-Hunter, Steve Jennings, CXhuck Kosal, Stanley Porter, Irtan Salf, Jason Salzetti, Debbie Sills, George Simeone, Adam Weissenberg

C.C. to others, including the United States Securities & Exchange Commission (SEC), President Joseph P. Biden, President Donald J. Trump, William Henry Gates 111, Joseph Ucuzoglu, Chairman & CEO of Deloitte & Touche LLP, and Eric Schnur, CEO of Lubrizol Corporation.

Ladies & Gentlemen,

In January 2017 I sent a Fed Ex package containing a letter dated January 6, 2017 (enclosed) to Warren E. Buffett, Chairman & CEO of Berkshire Hathaway Inc, with a identical package sent by Fed Ex to Robert Mitchell, Managing Partner of Deloitte & Touche LLP in Omaha, Nebraska, containing a letter dated January 18, 2017 (enclosed) The packages contained substantial evidence of violations of law, including federal trade law violations by Berkshire Hathaway Inc subsidiary, the Lubrizol Corporation against our interests with damages in the "Billions of Dollars".

The substantial evidence against Lubrizol enclosed in the Fed Ex packages to Warren Buffett, and Robert Mitchell included my 1993 Federal Trade Commission (FTC) Complaint v Lubrizol. Upon review of my FTC Complaint v Lubrizol the lead FTC Attorney on my Complaint, Naomi Litcher said that my evidence was "highly credible" and I should write a book. I actually filed for a copyright on the Summary Brief of my 1993 FTC Complaint v Lubrizol and received a copyright from the United States Office of Copyrights. My 1993 FTC Complaint v Lubrizol can be viewed on my website at [www.duraltcomplaint.com](http://www.duraltcomplaint.com).

In my letter to Warren Buffett dated January 6, 2017, cc to Robert Mitchell I suggested we enter into a confidentiality agreement and that I would share all of my evidence against Lubrizol with Berkshire Hathaway's attorneys for a resolution of our claims against Lubrizol. This would also satisfy due diligence and disclosure of the claims by Berkshire Hathaway Inc and Deloitte & Touche LLP as required by federal securities law. I further stated that in the event my suggestions were not heeded by Berkshire Hathaway I would

either file a lawsuit against Lubrizol in federal court or a complaint with the Federal Trade Commission (FTC).

There was no response so I filed a complaint against Lubrizol with the FTC in February 2017. Berkshire Hathaway Inc and Deloitte & Touche LLP then filed Berkshire's SEC 10K Annual Report with consolidated audited, certified financials on February 26, 2017 without conducting due diligence or making required disclosure of "billions of dollars" of legal claims against Lubrizol. In April 2017 a Economist Study pegged the undisclosed liability at \$27 billion.

Then on December 12, 2017 Fed Ex delivered a package from me to Warren Buffett, and a identical package from me to Robert Mitchell containing a letter to both dated December 10, 2017 (enclosed). The letters advised Mr. Buffett and Mr. Mitchell that I had taken appropriate legal actions in February 2017 when I received no response from them to my January letters and evidence that I had provided to them against Lubrizol. In fact the packages contained a document entitled "The Legal Claims Against Lubrizol", with a Summary Brief, and Economist Study, with three books of evidentiary Exhibits. The "Legal Claims" Summary Brief with Economist Study and three books of Exhibits can be seen, downloaded and printed off from my website at [www.duraltcomplaint.com](http://www.duraltcomplaint.com).

In my December 10, 2017 letters to Mr. Buffett and Mr. Mitchell I advised them that they were in violation of federal securities law for failure to conduct due diligence on the legal claims against Lubrizol and make the proper disclosure in Berkshire's SEC filings and financials audited and certified by Deloitte & Touche LLP.

In response, Mr. Buffett sent me by United States First Class Mail, a evasive "letter of admissions" dated December 13, 2017 (enclosed and on my website at [www.duraltcomplaint.com](http://www.duraltcomplaint.com)). In effect, Mr. Buffett refused to give my letter and evidence to Berkshire Hathaway's lawyers for due diligence and required disclosure in Berkshire's audited and certified (by Deloitte & Touche) financials in Berkshire's SEC filings.

I received Mr. Buffett's December 13, 2017 letter sent by First Class mail on Friday the week before the Christmas holiday. After reading it I called Berkshire Hathaway in Omaha and announced that I was Mark Nelson the CEO of Polar Molecular Holding Corporation and that "Mr. Buffet is expecting my call." I was immediatly put through to Mr. Buffett's Executive Assistant Debbie Bosanek who advised me that she had helped Mr. Buffett write his December 13<sup>th</sup> letter to me, and that my response would be seen immediately by Mr. Buffett.

In January and February 2018 I sent responsive letters to Mr. Buffett and to Mr. Mitchell. I told both men that it was required that my claims against Lubrizol of then about \$30 billion be the subject of due diligence by Berkshire Hathaway legal counsel and disclosed in Berkshires SEC filings with financials audited and certified by Deloitte & Touche LLP.

In my February 20, 2020 letter and package sent to Mr. Buffett by Fed Ex with a copy to Mr. Mitchell I once again urged due diligence be conducted by Berkshire;s lawyers on the \$30 billion in legal claims against Lubrizol with required disclosure to the SEC in

Berkshire's filings, and financials audited and certified by Deloitte & Touche LLP. In the February 20, 2018 letter to Mr. Buffett I also advised him of the illegal acts against my interests by Carl Hill, a "agent provateur" and "bagman" for Buffett "et al".

In a subsequent email string communication with Mr. Buffett via Debbie Bosanek I was advised that there was nothing that could be done about Lubrizol's illegal acts against our interests, and that there would be no further communication with me about my concerns about Lubrizol, "et al". The email string, also found in my "ten pound package" provided to Mr. Joseph Uczugolu, attached my February 20 letter to Mr. Buffett that discussed Carl Hill's role as a "agent provocateur" and "bag man" for Lubrizol.

On February 26, 2018 Berkshire Hathaway filed its SEC 10K Annual Report with Audited and Certified financials with the United States Securities & Exchange Commission without required due diligence and disclosure of over \$30 billion in legal claims against Lubrizol. About the same time a Mortgage Foreclosure Retaliation Against me was launched in violation of Commission Rule 21F, 17a.

My January, and February 2018 letters sent by Fed Ex to Mr. Buffett and Mr. Mitchell are on my website at [www.duraltcomplaint.com](http://www.duraltcomplaint.com). The February email exchange between me and Mr. Buffett via Debbie Bosanek and the evidence of the mortgage foreclosure retaliation are on the website at [www.duraltcomplaint.com](http://www.duraltcomplaint.com)

On September 4, 2018 I sent a "OPEN LETTER TO THE BERKSHIRE HATHAWAY AUDIT COMMITTEE", cc to the SEC, ( Office of the Whistleblower) and various news media by email and by Fed Ex. The OPEN LETTER and exhibits are on the home page of my website at [www.duraltcomplaint.com](http://www.duraltcomplaint.com).

In effect, I advised the Berkshire Audit Committee of Berkshire Hathaway and Deloitte & Touche failure to disclose the \$30 billion in liability incurred by Lubrizol in illegal attacks on our company. I also exhibited the January and December letters between me, Mr. Buffett and Mr. Mitchell.

I also sent a September 5, 2018 letter to Mr. Joseph Uczugolu by Fed Ex (enclosed) discussing Lubrizol's illegal acts against our interests and the \$30 billion in undisclosed liabilities in Berkshire Hathaway's SEC filings and Audited, Certified (by Deloitte) financials.

I received a disingenuous response to my letter in a letter dated September 12, 2018 from Mr. Uczugolu legal counsel Sarah Simpson who in effect ignored my concerns about the failure of Berkshire Hathaway and Deloitte & Touche to disclose in Berkshire's SEC filings the \$30 billion in liabilities incurred by Lubrizol's illegal acts against our interests.

In fact, Ms Simpson stated that Lubrizol, not Berkshire Hathaway was Deloitte's client and said she had forwarded my letter and concerns to Lubrizol management. Ms Simpson concluded that Deloitte was unable to comment on matters related to a client (Lubrizol).

I then received a letter (enclosed) dated September 27, 2018 from Jane Norberg, Chief Office of the Whistleblower responding to my copy to the United States Securities & Exchange Commission (SEC) of my "OPEN LETTER TO THE BERKSHIRE HATHAWAY INC AUDIT COMMITTEE". Ms Norberg advised me that the Office of the Whistleblower had opened a Submission, Submission number 15368-092-365, Submission dated September 5, 2018.

Ms Norberg thanked me for "bringing this matter to our attention", and for "providing the Commission with specific, timely and credible information". She asked me "to submit any additional supporting information or material that you believe will assist us in analyzing and fully understanding this matter".

She then asked me to submit a FORM TCR and officially become a Whistleblower for the SEC. I did. I then subsequently talked to two attorneys from the Office of the Whistleblower who answered a phone message I left at 1-202-551-4790. I then filed subsequent Form TCR's against Warren Buffett, Berkshire Hathaway's CEO, Berkshire Hathaway, Deloitte & Touche Managing Partner Robert Mitchell, Deloitte & Touche, Deloitte & Touche CEO Joseph Uczugolu, and Berkshire Hathaway's Audit Committee members for failure to disclose a then \$33 billion dollar liability in Berkshire's Audited, Certified financials filed with the SEC.

I also filed a FORM TCR Complaint against Berkshire Hathaway CEO Warren Buffett, Bank of America CEO Robert Monahan, Bank of America, Carrington Mortgage Services CEO Bruce Rose, and Carrington Mortgage Services for Retaliation Against A Whistleblower, me in a mortgage foreclosure retaliation in violation of Commission Rule 21F, 17a.

In May, 2019 I sent a letter dated April 27, 2019 to Warren Buffett CEO of Berkshire Hathaway Inc, and every member of Berkshire's Board of Directors including Bill Gates and NBC CEO Stephen Burke advising them of Berkshire Hathaway Inc and Deloitte & Touche LLP failure to disclose the \$33 billion in liabilities caused by Lubrizol's illegal attacks on our company. I also warned of retaliatory acts against me and family members by the "agent provocateur" & "bag man" Carl Hill, and stated that this problem should be viewed as "paramount" of all the issues I had revealed to them.

I advised them further that they should require that the \$33 billion in liabilities caused by Lubrizol's attacks on our company be disclosed to the SEC and Berkshire's investors. If that was not accomplished they should resign from Berkshire's Board of Directors and publicly disclose the reason for their resignations, as required by federal securities law..

The disclosure violations were not corrected, and no Board members resigned from Buffett's Board of Directors. Subsequently, on October 8, 2019 I filed a FORM TCR COMPLAINT against Buffett's entire Board of Directors for failure to correct the omissions of liability in Berkshire Hathaway's SEC Filings and the audited, and certified (by Deloitte & Touche) Berkshire Hathaway Inc financials. I have enclosed the October 2, 2019 conveyance letter for the FORM TCR Complaint I filed with the SEC, Office of the Whistleblower, on October 7, 2019.

Also on October 7, 2019 the SEC served Warren Buffett, Robert Monahan, CEO of Bank of America, and Bruce Rose a complaint for a mortgage retaliation against me in violation of Commission Rule 21F, 17a. I was not aware of this development until I received a November 20, 2019 letter from Kim Roberts of Carrington Mortgage Services advising me of the SEC service of the Complaint on Bruce Rose.

As a result, a life threatening Veterans Hospital Medical Retaliatioin was launched against me at the VA Regional Medical Center in Aurora, Colorado. This is discussed in my subsequent SEC Complaint Update v Buffett, "et al" that I filed with the SEC Office of the Whistleblower in a letter dated April 27, 2020.(Enclosed) In effect, two VA doctors received a bribe to end mt life through a severe and well known withdrawl crisis caused by the elimination of a medicine being pcribed for me by the VA since my Father's homicide in August 2009, as revealed in my document entitled "Bankruptcy Fraud, the Continuing Fraud, Duralt Product Theft".

There are two additional SEC Complaints I filed concerning potentially lethal retaliations connected to my SEC Complaint v Buffett, "et al". One is my SEC complaint Update/Revised dated August 16, 2021(enclosed). As detailed in that Update/Revised I was kidnaped at gun point from my apartment on April 9, 2021 by three "fake cops" handcuffed and put in a waiting ambulance and taken to Sparrow Hospital in Lansing, Michigan. I was then taken to the Mental health department and kept there illegally for several hours. After two doctors interviewed me, and stated they had no right to have me there in the first place, I was released around 12:00 midnight. A copy of this SEC Complaint and the exhibits are in the "ten Pound package" delivered to Deloitte & Touche LLP CEO Joseph Ucuzoglu, Buffett's Board of Directors, Officers and others by UPS Express in September 2021.

The third SEC Complaint Update/Revised dated September 26, 2021 (enclosed) concerns another potentially lethal retaliation at my apartment in Lansing, Michigan. On the night of Sunday September 19, 2021 I was descending my stairs to lock my apartment door and saw a armed "police officer" standing just inside, and a second armed "police officer" just outside the door.. As I approached the first "police officer" he pulled a envelope from his pocket and said he was going to take me to a "mental evaluation". I then pushed the door into him and ascended the stairs very quickly. From the top of the stairs I looked and the "fake cop" was gone. I later learned that a third armed "fake cop" was just outside and planned to "shoot me dead" if I was taken outside to the parking lot. This episode is directly related to my SEC Complaint V Buffett, "et al.

A copy of this SEC Complaint Update/Revised September 26,2021 and exhibits are in a "two pound package" delivered to Buffett's Board of Directors, Officers, and others including Deloitte & Touche LLP CEO Joseph Ucuzoglu in the first week of October 2021 by UPS Express

The following is taken from my September 30, 2021 Letter (enclosed) with a "two pound package" of documents sent by Fed Ex to Buffett's Board of Directors, and Officers with a



cc to others including Deloitte & Touche LLP CEO Joseph Ucuzoglu in the first week of October, 2021.

In September 2021 I sent my “ten pound package” of well organized documents by UPS Express with a August 29, 2021 letter to Buffett’s Board of Directors and Officers and others, including Mr. Ucuzoglu. Mr Ucuzoglu received my “ten pound package” with my August 29, 2021 Letter (enclosed) To: The Berkshire Hathaway Inc Board of Directors, and Officers, with CC to others, listed above.

As I stated in my August 29, 2021 letter (enclosed), “There is substantially increased liability that has accrued, due to the failure of Warren E. Buffett, Buffet’s Board of Directors, and Deloitte & Touche LLP starting in January 2017, to disclose the related liabilities. Furthermore, Buffett and his Board of Directors failed to halt the “off the charts” unlawful acts of Berkshire Hathaway subsidiary, the Lubrizol Corporation, and Buffett, “et al” “bag man” Carl Hill against the interests of Polar Molecular Holding Corporation (Polar), it’s stockholders, the Nelson Family Founders/Inventors, and others.”

I stated further, “those off the charts unlawful acts against our interests and retaliatory attacks on me personally, as detailed in my SEC Complaint V Buffett, “et al” August 16, 2021 Update Revised that I provided to you in my “ten pound package” by UPS Express are continuing apace. (See enclosed UPS Express tracking documentation). Retaliation Against A Whistleblower, me in violation of Commission Rule 21F, 17a is continuing as detailed in my latest SEC Complaint V Buffett, “et al” September 26, 2021(enclosed).” (For your further edification I have enclosed my April 27, 2020 SEC Complaint v Buffett, “et al” Complaint detailing a VA Medical retaliation against me).

Continuing, I said, “Additionally, Buffett his Board of Directors and Deloitte & Touche also have a enormous liability to Berkshire Hathaway Inc Public stockholders for failure to report this liability, resulting in a “rights of rescission” claim under federal securities law, related to Violation of Fiduciary Duty and “Gross Negligence”.”

I then said, “the liability to Polar Molecular Holding Corporation is at least \$50 billion in lost net income, and up to \$150 billion if a civil Rico claim or Sherman antitrust claim is upheld in federal court. The liability to Berkshire Hathaway Inc public stockholders is much greater and likely in excess of \$300 billion dollars.”

I would now like to draw your attention to two enclosed Non-Disclosure Agreements (NDA) between Total , the major French oil company that helped validate our Duralt Fuel Conditioner Technology for the Auto/Oil Industry. Lubrizol tortuously interfered with those two agreements. The first one is a NDA entered into as of November 16<sup>th</sup> 2015 between Total Marketing Services (Total M&S, and Total Additifs et Carburants Speciaux, (Total ACS) and with Polar Molecular Holding Corporation, (PMHC) located at 9457 S. University Blvd #312, Highlands Ranch, Colorado 80126, United States of America, duly represented by Mark Nelson, as President & CEO.

The second NDA, entered into as of January 7, 2019 is between Total Marketing Services (“Total M&S”), and Total Additifs et Carburants Speciaux (“Total ACS”) and

Polar Molecular Holding Corporation (PMHC) with a business address at 9457 S. University Blvd #312, Highlands Ranch, Colorado 80126 United States of America, duly represented by Mark Nelson as President & CEO. .

Both agreements have a two year term, and state that "Duralt Additives" are proprietary to PMHC. "Confidentiality" covering samples, formulas and other information is in effect for ten additional years after the two year term of the NDA's.

In my "Ten Pound Package" delivered to Buffett, his Board of Directors, Officers and others including Deloitte & Touche CEO Joseph Ucuzoglu in September 2021, I provided a copy of a document entitled Bankruptcy Fraud, the Continuing Fraud, Duralt Product Theft" July 12, 2019. This document details a fraud on our company in the illegal auction of Duralt Patents and trademarks. I am now enclosing Bankruptcy Fraud, and the Continuing Fraud, May 30, 2018. This document and several exhibits appears on my website at [www.duraltcomplaint.com](http://www.duraltcomplaint.com) This document and exhibits prove that a illegal auction of our Duralt patents and trademarks occurred in 2009 shortly after my Father Otis L. Nelson Jr's. homicide in August 2009. The homicide was directly related to the illegal auction of our Duralt patents and trademarks. (See the exhibits to my May 30, 2018 Bankruptcy Fraud document on [www.duraltcomplaint.com](http://www.duraltcomplaint.com) website. Of particular interest is the exhibit entitled the "Affadavit of Gilbert Chapelet, Letourneau (enclosed) that discusses the history of the research on Duralt FC by Elf, (Total Fina Elf). Dr. Chapelet led that research.

Lubrizol was involved with the bankruptcy fraud and after the fraudulent auction commenced selling Duralt to various companies as detailed in my July 12, 2019 Bankruptcy Fraud document. According to statements made by Warren E. Buffet. Lubrizol has been selling Duralt to Total and has profited about \$3 billion a year for the past four years, or about \$12 billion. Without the profits from sale of our stolen Duralt technology, Lubrizol would be financially "under water"

This goes to damages we have suffered and provides support for my allegations that Berkshire Hathaway Inc has failed to disclose material liabilities in it's Audited Financials certified by Deloitte & Touche LLP, in it's filings with the United States Securities & Exchange Commission (SEC).

For further detail, I have enclosed two email strings sent by me to Ms Sarah Simpson legal counsel to Joseph Ucuzoglu, CEO and Director of Deloitte & Touche LLP who received my "ten pound package" in September, and my "two pound package" in October. One is entitled Shareholder Derivative Lawsuit, dated Tuesday, October 12, 2021 at 12:45 PM with multiple exhibits attached including a Duralt test report entitled "Summary of 200 Engine Tests", conducted by Total Fina Elf, and ten other attachments concerning Duralt validation by Total, and other major Auto/Oil Industry entities.

The second email string was sent by me to Ms.Sarah Simpson on Tuesday October 12, 2021 at 12:46 PM and attached the Buffett Board and Officers Letter September 30, 2021, and the two Total NDAs described above and attached to this letter.

On page three of this email string is a email to various PMHC related persons, and entitled, "September 30, to Berkshire Board of Directors, Deloitte, Lubrizol, Two NDAs with Total. I suggest you read this for further edification.

As I stated in my September 30 Letter (enclosed) sent to Berkshire Hathaway Board members, Officers and others including Deloitte CEO Joseph Ucuzoglu, "In my opinion, you have three choices:"

- 1). You can compell Warren E. Buffett to settle the claims of \$50 Billion to \$150 Billion in damages caused by Lubrizol's illegal acts against our interests.
- 2). You can fire Buffett as CEO and settle the claims yourself.
- 3). You can force Buffett to have Berkshire Hathaway's Directors and Officers Liability Insurance Underwriters settle the claims against you."

"Those are your choices. Otherwise I will lead a Shareholder Derivative Lawsuit against you, Berkshire Hathaway Inc, Warren E. Buffett, Deloitte & Touche LLP and it's CEO Joseph Ucuzoglu."

Add in to the Shareholder Derivative Lawsuit the entire Board of Directors of Deloitte & Touche LLP.

We are willing to consider a Liability Insurance Underwriter settlement for Deloitte & Touche LLP, it's Officers and Directors. Polar management and our legal counsel stand ready to discuss this option with you. Please let me know if you would like to talk.

Sincerely,

Mark L. Nelson  
A Whistleblower for the SEC  
Chairman, President & CEO  
Polar Molecular Holding Corporation  
Majority Stockholder  
[www.duraltcomplaint.com](http://www.duraltcomplaint.com)  
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