

Leon G. Coopeman, C.F.A.
Chairman & Chief Executive Officer



September 27, 2010

Mr. Warren E. Buffett
Chairman and CEO
Berkshire Hathaway Inc.
3555 Farnam Street
Omaha, NE 68131

Dear Warren:

Toby and I very much enjoyed our dinner with you, Bill, Melinda and Mayor Mike. The graciousness of the Mayor's hospitality was matched only by the interesting guests and the quality of the dinner conversation! The concept of the Giving Pledge is intriguing and meritorious. The fact that Toby and I are even candidates to make the pledge is a testimony to the American Dream. Let me explain.

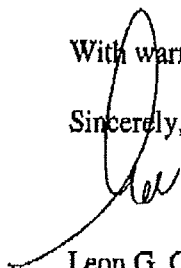
I am the son of a plumber who practiced his trade in the South Bronx. I am the first generation American born in my family as well as the first to get a college degree. My education is largely public school based -- public grade school, high school and college all in the Bronx. I had a short stint at the Columbia University Graduate School of Business where I earned an MBA and this opened the door for me to Goldman Sachs. I joined the Firm the day after graduation as I had a National Defense Education Act Student Loan to repay, had no money in the bank, and a six month old child to support. I had a near 25 year run of happiness and good fortune at Goldman Sachs. The last 19 years at Omega have also been years of happiness and good fortune with a few bumps along the way. While I worked hard, I must say I had more than my share of good luck.

Toby and I feel it is our moral imperative to give others the opportunity to pursue the American Dream by sharing our financial success. The case for philanthropy has been stated by others in a most articulate way and in words that have impressed me: In the early 1900's Andrew Carnegie said "He who dies rich, dies disgraced". In the 1930's, Sir Winston Churchill observed that "We make a living by what we get, but we make a life by what we give." In 1961, President John F. Kennedy in his inaugural address stated "Ask not what your country can do for you, ask what you can do for your country". Well before all these gentlemen expressed their thoughts, it was written in the Talmud that "A man's net worth is measured not by what he earns but rather what he gives away".

It is in this spirit that we enthusiastically agree to take the Giving Pledge.

With warmest personal regards,

Sincerely,

A handwritten signature in cursive script, appearing to read 'Leon G. Cooperman', written in black ink. The signature is positioned above the printed name.

Leon G. Cooperman