

BERKSHIRE HATHAWAY INC
Form 8-K
October 28, 2002

**SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

FORM 8-K

**CURRENT REPORT PURSUANT TO SECTION 13 OR 15(D) OF THE
SECURITIES EXCHANGE ACT OF 1934**

DATE OF REPORT (DATE OF EARLIEST EVENT REPORTED) **October 28, 2002**

BERKSHIRE HATHAWAY INC.
(EXACT NAME OF REGISTRANT AS SPECIFIED IN ITS CHARTER)

Delaware
(STATE OR OTHER JURISDICTION
OF INCORPORATION)

001-14905
(COMMISSION FILE NUMBER)

47-0813844
(I.R.S. EMPLOYER
IDENTIFICATION NO.)

1440 Kiewit Plaza
Omaha, Nebraska
(ADDRESS OF PRINCIPAL EXECUTIVE OFFICES)

68131
(ZIP CODE)

REGISTRANT'S TELEPHONE NUMBER, INCLUDING AREA CODE **(402) 346-1400**

ITEM 5. OTHER EVENTS

Effective January 1, 2002, Berkshire Hathaway Inc. (Berkshire) adopted Statement of Financial Accounting Standards (SFAS) No. 142 Goodwill and Other Intangible Assets. SFAS No. 142 changed the accounting for goodwill from a model that required amortization of goodwill, supplemented by impairment tests, to an accounting model that is based solely upon impairment tests.

The transitional requirements of paragraph 61 of SFAS No. 142 require Berkshire to provide certain transitional disclosures with selected financial data. Such transitional disclosures, for the fiscal years ended December 31, 2001, 2000, 1999, 1998, and 1997, and for the six-month periods ended June 30, 2002 and June 30, 2001, are included in the selected financial data filed herewith as Exhibit 99.1, and the information set forth therein is hereby incorporated herein by reference.

ITEM 7. FINANCIAL STATEMENTS, PRO FORMA FINANCIAL INFORMATION AND EXHIBITS

(c) The following exhibit is attached hereto:

Exhibit 99.1 Selected Financial Data of Berkshire Hathaway Inc. for the Fiscal Years Ended December 31, 2001, 2000, 1999, 1998, and 1997 and for the Six-Month Periods ended June 30, 2002 and June 30, 2001

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

BERKSHIRE HATHAWAY INC.

By: /s/ MARC D. HAMBURG

Marc D. Hamburg
Vice President and Chief
Financial Officer

Date: October 28, 2002

EXHIBIT INDEX

Exhibit No.	Description
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