BERKSHIRE HATHAWAY INC.
NEWS RELEASE

FOR IMMEDIATE RELEASE **September 5, 2014**

OMAHA, NE — Approximately three weeks ago, Acme Building Brands, Inc. and its parent, Berkshire Hathaway, Inc. were advised that two present employees and one former employee have filed a lawsuit challenging Acme's decision to restructure its employee retirement plans with respect to benefits not yet accrued. The lawsuit also seeks to retroactively increase the rate at which Acme matched employee 401k contributions from 2010 through the present. The plaintiffs contend that the acquisition agreement (the relevant section of the acquisition agreement is attached) by which Berkshire Hathaway acquired Acme fourteen years ago required Acme to permit participants to accrue additional defined benefits forever, at the same rate that benefits were being accrued at the time of the acquisition, and to make additional 401k matches forever, at the same rate as the matches at the time of the acquisition. Acme strongly believes this interpretation of the acquisition agreement is clearly wrong and expects that its actions will be upheld by the courts.

Berkshire Hathaway and its subsidiaries engage in diverse business activities including property and casualty insurance and reinsurance, utilities and energy, freight rail transportation, finance, manufacturing, retailing and services. Common stock of the company is listed on the New York Stock Exchange, trading symbols BRK.A and BRK.B.

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Excerpt from

AGREEMENT AND PLAN OF MERGER

by and among

BERKSHIRE HATHAWAY INC.

J ACQUISITION CORP.

and

JUSTIN INDUSTRIES, INC.

June 19, 2000

Section 5.7 Employee Matters.

(a) For purposes of all employee benefit plans (as defined in Section 3(3) of ERISA) and other employment agreements, arrangements and policies of Parent under which an employee's benefit depends, in whole or in part, on length of service, credit will be given to current employees of the Company for service with the Company prior to the Effective Time, provided that such crediting of service does not result in duplication of benefits. Parent shall, and shall cause the Company to, honor in accordance with their terms all employee benefit plans (as defined in Section 3(3) of ERISA) and other employment, consulting, benefit, compensation or severance agreements, arrangements and policies of the Company (collectively, the "Company Plans"); provided, however, that Parent or the Company may amend, modify or terminate any individual Company Plans in accordance with the terms of such Plans and applicable law (including obtaining the consent of the other parties to and beneficiaries of such Company Plans to the extent required thereunder); provided, further, that notwithstanding the foregoing proviso, Parent will not cause the Company to (i) reduce any benefits to employees pursuant to such Plans for a period of 12 months following the Effective Time, (ii) reduce any benefit accruals to employees pursuant to any such Plans that are defined benefit pension plans, or (iii) reduce the employer contribution pursuant to any such Plans that are defined contribution pension plans. The Company shall amend its Supplemental Executive Retirement Plans to provide that, effective as of the Closing, participants who have been (or would have been) employed by the Company for 10 years or more as of the later of the Closing Date of December 31, 2000, shall be entitled to benefits under such plan upon termination of employment, if terminated within 12 months after the Effective Time, as if such participant was 55 years old at the date of such termination, subject to the other provisions of such plan.