

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2021 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</u>	

A This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)

☒ a single-employer plan ☐ a DFE (specify) _____

B This return/report is: ☐ the first return/report ☐ the final return/report

☐ an amended return/report ☐ a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. ☒

D Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program

☐ special extension (enter description) _____

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ☐

Part II	Basic Plan Information —enter all requested information		
1a Name of plan <u>BERKSHIRE HATHAWAY CONSOLIDATED PENSION PLAN</u> 2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>BERKSHIRE HATHAWAY CREDIT CORPORATION</u> <u>3555 FARNAM STREET, SUITE 1440</u> <u>OMAHA, NE 68131</u>	1b Three-digit plan number (PN) ▶	<u>001</u>	
	1c Effective date of plan	<u>12/31/2016</u>	
	2b Employer Identification Number (EIN)	<u>47-0679606</u>	
	2c Plan Sponsor's telephone number	<u>402-346-1400</u>	
	2d Business code (see instructions)	<u>551112</u>	

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/17/2022	JENNIFER TSELENTIS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 50510
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year..... a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	<div style="background-color: #cccccc; height: 20px; width: 100%;"></div> 6a(1) 12772 6a(2) 12424 6b 28673 6c 9683 6d 50780 6e 5087 6f 55867 6g 6h 3
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 1B 1D 3J 3H b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>3</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2021 Form M-1 annual report. If the plan was not required to file the 2021 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

<div>SCHEDULE A</div> <div>(Form 5500)</div> <div>Department of the Treasury</div> <div>Internal Revenue Service</div> <div>Department of Labor</div> <div>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Insurance Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> <div>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</div>	<div>OMB No. 1210-0110</div> <div>2021</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021	
A Name of plan BERKSHIRE HATHAWAY CONSOLIDATED PENSION PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 BERKSHIRE HATHAWAY CREDIT CORPORATION	D Employer Identification Number (EIN) 47-0679606

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions	Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier
PRINCIPAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
42-0127290	61271	403624	122	01/01/2021	12/31/2021

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end **4** 3837234**5** Current value of plan's interest under this contract in separate accounts at year end..... **5****6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**
Specify nature of costs ▶**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ FLEXIBLE PENSION INVESTMENTS**b** Balance at the end of the previous year **7b** 4278860**c** Additions: (1) Contributions deposited during the year **7c(1)**
(2) Dividends and credits..... **7c(2)**
(3) Interest credited during the year..... **7c(3)** 112068
(4) Transferred from separate account..... **7c(4)**
(5) Other (specify below) **7c(5)**(6) Total additions **7c(6)** 112068**d** Total of balance and additions (add lines **7b** and **7c(6)**). **7d** 4390928**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 399837
(2) Administration charge made by carrier..... **7e(2)** 10011
(3) Transferred to separate account..... **7e(3)**
(4) Other (specify below) **7e(4)** 143846

▶ ADJUSTMENT

(5) Total deductions **7e(5)** 553694**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**)..... **7f** 3837234

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3))		9a(4)	0
b Benefit charges (1) Claims paid	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2))		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. Specify nature of costs.	10b	

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

<div>SCHEDULE A</div> <div>(Form 5500)</div> <div>Department of the Treasury</div> <div>Internal Revenue Service</div> <div>Department of Labor</div> <div>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Insurance Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> <div>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</div>	<div>OMB No. 1210-0110</div> <div>2021</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021	
A Name of plan BERKSHIRE HATHAWAY CONSOLIDATED PENSION PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 BERKSHIRE HATHAWAY CREDIT CORPORATION	D Employer Identification Number (EIN) 47-0679606

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions	Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY
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(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
04-1590850	65935	SA 12737	3287	01/01/2021	12/31/2021

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
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(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
--

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

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(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	5134147

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
 (3) ☒ other (specify) ▶ **GROUP ANNUITY**

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
 (3) ☐ guaranteed investment (4) ☒ other ▶ **GROUP ANNUITY**

b	Balance at the end of the previous year	7b	0
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c Additions: (1) Contributions deposited during the year	7c(1)		
	7c(2)		
	7c(3)		
	7c(4)		
	7c(5)		

(6) Total additions	7c(6)	0
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d Total of balance and additions (add lines 7b and 7c(6))	7d	0
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e Deductions: (1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)		
	7e(2)		
	7e(3)		
	7e(4)		
	(5) Total deductions	7e(5)	

f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	0
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Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
b ☐ Dental
c ☐ Vision
d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
f ☐ Long-term disability
g ☐ Supplemental unemployment
h ☐ Prescription drug
i ☐ Stop loss (large deductible)
j ☐ HMO contract
k ☐ PPO contract
l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3))		9a(4)	0
b Benefit charges (1) Claims paid	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2))		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. Specify nature of costs.	10b	

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

<div>SCHEDULE A</div> <div>(Form 5500)</div> <div>Department of the Treasury</div> <div>Internal Revenue Service</div> <div>Department of Labor</div> <div>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Insurance Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> <div>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</div>	<div>OMB No. 1210-0110</div> <div>2021</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021	
A Name of plan BERKSHIRE HATHAWAY CONSOLIDATED PENSION PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 BERKSHIRE HATHAWAY CREDIT CORPORATION	D Employer Identification Number (EIN) 47-0679606

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
--------	--

1 Coverage Information:

(a) Name of insurance carrier
PRINCIPAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
42-0127290	61271	363548	316	01/01/2021	12/31/2021

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end **4** 738077**5** Current value of plan's interest under this contract in separate accounts at year end..... **5****6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**
Specify nature of costs ▶**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☒ immediate participation guarantee(3) ☐ guaranteed investment (4) ☐ other ▶**b** Balance at the end of the previous year **7b** 0**c** Additions: (1) Contributions deposited during the year **7c(1)**
(2) Dividends and credits..... **7c(2)**
(3) Interest credited during the year..... **7c(3)**
(4) Transferred from separate account..... **7c(4)**
(5) Other (specify below)..... **7c(5)** 738077

▶ TRANSFER IN

(6) Total additions **7c(6)** 738077**d** Total of balance and additions (add lines **7b** and **7c(6)**). **7d** 738077**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)**(2) Administration charge made by carrier..... **7e(2)**(3) Transferred to separate account..... **7e(3)**(4) Other (specify below)..... **7e(4)**

▶

(5) Total deductions **7e(5)** 0**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**)..... **7f** 738077

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
b ☐ Dental
c ☐ Vision
d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
f ☐ Long-term disability
g ☐ Supplemental unemployment
h ☐ Prescription drug
i ☐ Stop loss (large deductible)
j ☐ HMO contract
k ☐ PPO contract
l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3))		9a(4)	0
b Benefit charges (1) Claims paid	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2))		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. Specify nature of costs.	10b	

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>BERKSHIRE HATHAWAY CONSOLIDATED PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>BERKSHIRE HATHAWAY CREDIT CORPORATION</u>	D Employer Identification Number (EIN) <u>47-0679606</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2021</u>	
2 Assets:	
a Market value	2a <u>4980611007</u>
b Actuarial value	2b <u>4711057322</u>
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment.....	(1) Number of participants <u>29933</u> (2) Vested Funding Target <u>2035712791</u> (3) Total Funding Target <u>2035712791</u>
b For terminated vested participants.....	<u>7965</u> <u>453167910</u> <u>453167910</u>
c For active participants	<u>12772</u> <u>1572398221</u> <u>1625598913</u>
d Total.....	<u>50670</u> <u>4061278922</u> <u>4114479614</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b
5 Effective interest rate	5 <u>5.66</u> %
6 Target normal cost.....	
a Present value of current plan year accruals.....	6a <u>83279501</u>
b Expected plan-related expenses	6b <u>36538216</u>
c Total (line 6a + line 6b)	6c <u>119817717</u>

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE		<u>10/03/2022</u> Date
Signature of actuary		
<u>CHAD FIX</u> Type or print name of actuary		<u>20-06729</u> Most recent enrollment number
<u>WILLIS TOWERS WATSON US LLC</u> Firm name		<u>312-288-7700</u> Telephone number (including area code)
<u>233 SOUTH WACKER DRIVE SUITE 1800</u> <u>CHICAGO, IL 60606</u> Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2021
v. 201209

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	74438021	132835186
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	74438021	132835186
10 Interest on line 9 using prior year's actual return of <u>8.93</u> %	6647315	11956528
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.46</u> %		0
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	81085336	144791714

Part III Funding Percentages

14 Funding target attainment percentage	14	109.00 %
15 Adjusted funding target attainment percentage	15	114.49 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	113.15 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
Totals ►			18(b)	0	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	0

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No
- c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.36 %	3rd segment: 6.11 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 64
23 Mortality table(s) (see instructions)	☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.....	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c).....	31a	119817717	
b Excess assets, if applicable, but not greater than line 31a	31b	119817717	
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	0	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:	
a Schedule elected	☐ 2 plus 7 years ☐ 15 years
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2021
		This Form is Open to Public Inspection.
For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan BERKSHIRE HATHAWAY CONSOLIDATED PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 BERKSHIRE HATHAWAY CREDIT CORPORATION	D Employer Identification Number (EIN) 47-0679606	

Part I	Service Provider Information (see instructions)
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You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

WILLIS TOWERS WATSON US LLC

53-0181291

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 15 50	NONE	4434543	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

THE NORTHERN TRUST COMPANY

36-1561860

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
19 21 50 52 62 68	NONE	725232	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

(a) Enter name and EIN or address (see instructions)

ALIGHT SOLUTIONS LLC

82-1061233

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 50	NONE	470647	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

MASSACHUSETTS MUTUAL LIFE INSURANCE

04-1590850

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 51 52 68 72	NONE	250000	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

(a) Enter name and EIN or address (see instructions)

LUTZ & COMPANY, PC

47-0625816

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	NONE	46000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

WHITLEY PENN

75-2393478

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	NONE	30817	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

MARSH AND MCLENNAN AGENCY LLC

26-3237576

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 50	NONE	28124	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 50 64	NONE	10011	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 <hr/> 2021 <hr/> This Form is Open to Public Inspection.
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan <u>BERKSHIRE HATHAWAY CONSOLIDATED PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>BERKSHIRE HATHAWAY CREDIT CORPORATION</u>	D Employer Identification Number (EIN) <u>47-0679606</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>COLLECTIVE SHORT-TERM INVEST FUND</u>		
b Name of sponsor of entity listed in (a): <u>THE NORTHERN TRUST COMPANY</u>		
c EIN-PN <u>45-6138589-084</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>45027721</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SIA-YG</u>		
b Name of sponsor of entity listed in (a): <u>MASSACHUSETTS MUTUAL LIFE INSURANCE</u>		
c EIN-PN <u>04-1590850-139</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>5134147</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PCC MSTR TRST - DEF BENEFIT PLANS</u>		
b Name of sponsor of entity listed in (a): <u>PRECISION CASTPARTS CORP.</u>		
c EIN-PN <u>13-7073447-001</u>	d Entity code <u>M</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>982462066</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan BERKSHIRE HATHAWAY CONSOLIDATED PENSION PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 BERKSHIRE HATHAWAY CREDIT CORPORATION	D Employer Identification Number (EIN) 47-0679606	

Part I	Asset and Liability Statement
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1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions.....	1b(2)		
(3) Other	1b(3)	1633915	1666213
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	6641328	10034445
(2) U.S. Government securities	1c(2)	404510040	338246450
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	568685	537530
(B) All other	1c(3)(B)	79817284	76559036
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	4428588052	4786588173
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	49498202	45027721
(10) Value of interest in pooled separate accounts	1c(10)	4462460	5134147
(11) Value of interest in master trust investment accounts	1c(11)	0	982462066
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	4278860	4575311
(15) Other.....	1c(15)	612178	566010

		(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:		
(1)	Employer securities.....	1d(1)	
(2)	Employer real property.....	1d(2)	
e	Buildings and other property used in plan operation	1e	
f	Total assets (add all amounts in lines 1a through 1e)	1f	4980611004 6251397102
Liabilities			
g	Benefit claims payable	1g	
h	Operating payables	1h	1133607 1145571
i	Acquisition indebtedness.....	1i	
j	Other liabilities.....	1j	
k	Total liabilities (add all amounts in lines 1g through 1j)	1k	1133607 1145571
Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	4979477397 6250251531

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

		(a) Amount	(b) Total
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A)	
	(B) Participants	2a(1)(B)	
	(C) Others (including rollovers).....	2a(1)(C)	
(2)	Noncash contributions.....	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)	0
b	Earnings on investments:		
(1)	Interest:		
	(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	112068
	(B) U.S. Government securities	2b(1)(B)	227522
	(C) Corporate debt instruments	2b(1)(C)	4911761
	(D) Loans (other than to participants)	2b(1)(D)	
	(E) Participant loans.....	2b(1)(E)	
	(F) Other	2b(1)(F)	30375
	(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)	5281726
(2)	Dividends: (A) Preferred stock.....	2b(2)(A)	
	(B) Common stock	2b(2)(B)	24132032
	(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	
	(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)	24132032
(3)	Rents	2b(3)	
(4)	Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	2208380136
	(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	2037607435
	(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)	170772701
(5)	Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	
	(B) Other	2b(5)(B)	528627142
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)	528627142

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		7837
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		48293
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		728869731
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	405659811	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		405659811
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)	1333739	
(2) Contract administrator fees.....	2i(2)	3661388	
(3) Investment advisory and management fees.....	2i(3)	0	
(4) Other.....	2i(4)	30877445	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		35872572
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		441532383
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		287337348
l Transfers of assets:			
(1) To this plan.....	2l(1)		983436786
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☒ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☐ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: LUTZ AND COMPANY, PC

(2) EIN: 47-0625816

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
4j	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			
5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?..... ☐ Yes ☒ No If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.			
5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)			
5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)	
5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☒ Yes ☐ No ☐ Not determined If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 436558.			

<div>SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Retirement Plan Information</div> <div>This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).</div> <div>► File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2021</div> <div>This Form is Open to Public Inspection.</div>
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

<div>A Name of plan BERKSHIRE HATHAWAY CONSOLIDATED PENSION PLAN</div>	<div>B Three-digit plan number (PN) ► 001</div>
<div>C Plan sponsor's name as shown on line 2a of Form 5500 BERKSHIRE HATHAWAY CREDIT CORPORATION</div>	<div>D Employer Identification Number (EIN) 47-0679606</div>

Part I	Distributions
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All references to distributions relate only to payments of benefits during the plan year.

1	Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
2	Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 36-1561860 04-1590850		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.			
3	Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	628

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
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4	Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	☐ Yes	☒ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.				
5	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6	a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
	b Enter the amount contributed by the employer to the plan for this plan year	6b		
	c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.				
7	Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8	If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes	☐ No	☒ N/A

Part III	Amendments
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9	If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☒ Decrease	☐ Both	☐ No
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Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10	Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11	a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
	b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12	Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Schedule R (Form 5500) 2021
v. 201209

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

- 14** Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....

14a

b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14b

c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14c

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year.....

15a

b The corresponding number for the second preceding plan year

15b

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year

16a

b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....

16b

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☒

- 19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:

Stock: 89.0 % Investment-Grade Debt: 10.0 % High-Yield Debt: 0.0 % Real Estate: 0.0 % Other: 1.0 %

b Provide the average duration of the combined investment-grade and high-yield debt:

☒ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?

☒ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

- 20 PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☒ No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation _____

Berkshire Hathaway Consolidated Pension Plan

Financial Statements and Independent Auditors' Report

December 31, 2021 and 2020



Berkshire Hathaway Consolidated Pension Plan

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Note: Schedules required by the Employee Retirement Income Security Act of 1974 that have not been included herein are not applicable.

INDEPENDENT AUDITORS' REPORT

Retirement Plan Committee
Berkshire Hathaway Consolidated Pension Plan
Omaha, Nebraska

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements

We have performed an audit of the financial statements of Berkshire Hathaway Consolidated Pension Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2021, the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements (2021 financial statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2021 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institutions).

Management has obtained certifications from qualified institutions as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 6 to the financial statements, is complete and accurate.

Opinion on the 2021 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditors' Responsibilities for the Audit of the 2021 Financial Statements section:

- The amounts and disclosures in the accompanying 2021 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).
- The information in the accompanying 2021 financial statements related to assets held by and certified to by qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by institutions that management determined meet the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the 2021 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the 2021 Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the 2021 Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for one year after October 17, 2022.

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the Plan, and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditors' Responsibilities for the Audit of the 2021 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certifications, comparing the certified investment information with the related information presented and disclosed in the 2021 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of U.S. GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with U.S. GAAP.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

2021 Supplementary Information Required by ERISA

The supplementary information as of and for the year ended December 31, 2021, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplementary information, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplementary information that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplementary information, we evaluated whether the supplementary information, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplementary information, other than the information in the supplementary information that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplementary information related to assets held by and certified to by qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by institutions that management determined meet the requirements of ERISA Section 103(a)(3)(C).

Auditors' Report on the 2020 Financial Statements

We were engaged to audit the 2020 financial statements of the Plan. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed us not to perform and we did not perform any auditing procedures with respect to the information certified by qualified institutions. In our report dated October 14, 2021, we indicated that (a) because of the significance of the information that we did not audit, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, we did not express an opinion on the 2020 financial statements, and (b) the form and content of the information included in the 2020 financial statements other than that derived from the certified information were presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Lutz & Company, P.C.

October 17, 2022

Berkshire Hathaway Consolidated Pension Plan

Statements of Net Assets Available for Benefits

December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
Investments at Fair Value		
Money Market Funds	\$ -	\$ 6,641,328
Common Collective Trusts	55,062,166	49,498,202
Pooled Separate Account	5,134,147	4,462,460
Common Stocks	4,786,588,173	4,428,588,052
Government Securities	338,246,450	404,510,040
Corporate Bonds	77,096,566	80,385,969
Group Annuity Insurance Contracts	4,575,311	4,278,860
Interest in Master Trust	982,462,066	-
Other Investments	566,010	612,178
Total Investments	6,249,730,889	4,978,977,089
Interest and Dividend Receivables	1,666,213	1,633,915
Total Assets	6,251,397,102	4,980,611,004
LIABILITIES		
Accrued Expenses	1,145,571	1,133,607
NET ASSETS AVAILABLE FOR BENEFITS	\$ 6,250,251,531	\$ 4,979,477,397

Berkshire Hathaway Consolidated Pension Plan

Statements of Changes in Net Assets Available for Benefits

Years Ended December 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO		
Investment Income		
Net Appreciation in Fair Value of Investments	\$ 699,399,843	\$ 374,079,173
Interest and Dividends from Investments	29,469,888	35,983,377
Total Investment Income	728,869,731	410,062,550
Less: Investment Expense	985,920	997,893
Transfers From Plan Mergers	983,436,786	148,836,323
Total Additions	1,711,320,597	557,900,980
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO		
Benefits Paid Directly to Participants	405,659,811	326,721,134
Administrative Expenses	34,886,652	12,365,144
Total Deductions	440,546,463	339,086,278
NET INCREASE	1,270,774,134	218,814,702
Net Assets Available for Benefits, Beginning of Year	4,979,477,397	4,760,662,695
NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR	\$ 6,250,251,531	\$ 4,979,477,397

Berkshire Hathaway Consolidated Pension Plan

Notes to Financial Statements

December 31, 2021 and 2020

1. Plan Description

The following brief description of the Berkshire Hathaway Consolidated Pension Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined benefit pension plan formed on December 31, 2016 through the merger of multiple defined benefit pension plans of various subsidiaries of Berkshire Hathaway Inc. (Berkshire). The Plan was sponsored by BH Media Group, Inc. from inception through September 30, 2018. Effective October 1, 2018, Berkshire Hathaway Credit Corporation became the Plan Sponsor. The Plan covers certain employees of various Berkshire subsidiaries and their affiliates whose defined benefit pension plans were merged into the Plan effective December 31, 2016: BH Media Group, Inc.; Union Underwear Company, Inc.; Dexter Shoe Company; Pan Am Shoe Company; Justin Brands, Inc.; Marmon Industrial Companies, Inc.; Union Tank Car Company; FlightSafety International Inc. and Precision Steel Warehouse, Incorporated.

Effective December 31, 2017, the Plan covers certain employees of Central States Indemnity Co. of Omaha, UTC Railcar Repair Services LLC, General Re Corporation, United States Aviation Underwriters Incorporated and Johns Manville Corporation, whose defined benefit pension plans were merged into the Plan on that date.

Effective December 31, 2018, the Plan covers certain employees of GEICO Corporation and The Lubrizol Corporation, whose defined benefit pension plans were merged into the Plan on that date.

Effective December 31, 2020, the Plan covers certain employees of Acme Building Brands, Inc., whose defined benefit pension plans were merged into the Plan on that date.

Effective September 30, 2021, the Plan covers certain employees of Special Metals Corporation, whose defined benefit pension plans were merged into the Plan on that date.

Effective December 31, 2021, the Plan covers certain employees of SPS International Investment Company, SPS Technologies, LLC, Wyman-Gordon Pennsylvania, LLC, Wyman-Gordon Company and PCC Specialty Products, Inc., whose defined benefit pension plans were merged into the Plan on that date.

Despite the merger of the multiple subsidiary plans, the unique plan provisions of each prior plan were substantially retained after the merger. Each of the subsidiaries' prior plans is covered under a specific supplement to the Plan document.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). All of the prior subsidiary plans were closed to new participants on various dates prior to being merged into the Plan. A majority of the prior plans had also frozen participants' accrued benefits prior to merging into the Plan. Johns Manville Hourly Retirement Plan, UTC Railcar Repair Services Defined Benefit Plan, The Lubrizol Corporation Wage Employees' Pension Plan, Wyman-

Berkshire Hathaway Consolidated Pension Plan

Notes to Financial Statements

December 31, 2021 and 2020

Gordon Pennsylvania, LLC Hourly Pension Plan for Union Employees of the Mountaintop, PA Division, Wyman-Gordon Company Retirement Income Plan and Pension Plan for the Employees of Government Employees Companies still accrue benefits for certain participants as of December 31, 2021 and 2020.

The Lubrizol Corporation Pension Plan has been amended to freeze participants' accrued benefits effective December 31, 2021.

Pension Benefits

Participants are eligible for monthly benefits upon reaching the defined normal retirement age (generally age 65) under each Plan supplement. Early retirement benefits are available after attainment of various ages ranging up to age 64 depending on the specific Plan supplement. In addition to the age requirement, service requirements for both early and normal retirement vary by Plan supplement.

Plan supplements have specific benefit formulas, but under most Plan supplements, monthly retirement benefits are calculated using credited service and either average monthly compensation or a stated benefit rate multiplier.

The Plan requires that payments of the present value of accrued benefits of \$5,000 or less are paid out in a lump sum (as a rollover or in cash) to a terminated participant whether or not the participant elects a payout option.

Benefits are recorded when paid.

Death and Disability Benefits

In general, if a participant dies, a death benefit is payable to the participant's spouse or named beneficiary.

Certain supplements to the Plan provide that active participants who become totally disabled may receive disability benefits from the Plan. The calculate value of the disability benefit varies based on the Plan supplements. Benefits are recorded when paid.

Vesting

All participants become 100% vested in their benefits after five years of service or attainment of age 55.

Berkshire Hathaway Consolidated Pension Plan

Notes to Financial Statements

December 31, 2021 and 2020

2. Summary of Significant Accounting Policies

A summary of the significant accounting policies consistently applied in the preparation of the accompanying financial statements is set forth below.

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting and in conformity with accounting principles generally accepted in the United States of America.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and the actuarial present value of accumulated plan benefits at the date of the financial statements. Actual results could differ from those estimates. The Plan used an actuary to determine the actuarial present value of accumulated plan benefits. A change in the actuarial assumptions used could significantly change the amount of the actuarial present value of accumulated plan benefits reported in the accompanying financial statements.

Investment Valuation and Income Recognition

Investments were reported at fair value. Fair value is the price that would be received to sell an investment in an orderly transaction between market participants at the measurement date. See Note 7 for further discussion of fair value measurements.

Purchases and sales of investments are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. The net appreciation in the fair value of investments consists of gains and losses realized and unrealized on investments bought and sold as well as held during the year.

Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

Plan contributions and the actuarial present value of accumulated plan benefits are prepared based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

Berkshire Hathaway Consolidated Pension Plan

Notes to Financial Statements

December 31, 2021 and 2020

Other

Custodial and investment fees, audit, legal and recordkeeping expenses of the Plan are paid either by the Plan or the Plan Sponsor at the discretion of management. Pension Benefit Guaranty Corporation (PBGC) payments are paid by the Plan. PBGC payments for the years ended December 31, 2021 and 2020 approximated \$29,870,000 and \$7,879,000, respectively. Payments made by the Plan Sponsor are excluded from these financial statements.

Subsequent Events

Subsequent events are events or transactions that occur after the statement of net assets available for benefits date, but before the financial statements are available to be issued and may require potential recognition or disclosure in the financial statements. Management has considered such events or transactions through October 17, 2022, noting no items requiring disclosure.

3. Plan Mergers

Effective September 30, 2021, plan assets and the related accumulated benefit obligations of the following plans were merged into the Plan: Pension Plan for Hourly Rated Employees of Special Metals Corporation at the Dunkirk, New York, Press Plant, Represented by USWA and Pension Plan for Hourly Employees of Special Metals Corporation at Princeton, Kentucky. Effective December 31, 2021, plan assets and the related accumulated benefit obligations of the following plans were merged into the Plan: Wyman-Gordon Company Retirement Income Plan, Wyman-Gordon Pennsylvania, LLC Hourly Pension Plan for Union Employees of the Mountaintop, PA Division, Cherry Aerospace Pension Plan and SPS Technologies Waterford Company Pension Plan. Legal control of the assets of these plans totaling \$983,436,786 was transferred into the Plan effective in 2021.

The following table represents the fair values of the previous plan assets that were transferred as of the effective mergers dates into the Plan in the year ended December 31, 2021.

Mergers into the Plan

Wyman-Gordon Company Retirement Income Plan	\$ 817,973,985
Cherry Aerospace Pension Plan	113,493,019
SPS Technologies Waterford Company Pension Plan	19,775,574
Wyman-Gordon Pennsylvania, LLC Hourly Pension Plan	14,668,178
Pension Plan of Special Metals Corporation at Dunkirk, New York	12,010,653
Pension Plan of Special Metals Corporation at Princeton, Kentucky	5,515,377
Total Mergers	<u>\$ 983,436,786</u>

Berkshire Hathaway Consolidated Pension Plan

Notes to Financial Statements

December 31, 2021 and 2020

Effective December 31, 2020, plan assets and the related accumulated benefit obligations of the following plans were merged into the Plan: Acme Brick Company Pension Plan and Acme Brick Company Union Pension Plan for Employees Represented by the United Steel, Paper & Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (USW), Local No. 602 of Perla, Arkansas. Legal control of the assets of these plans totaling \$148,836,323 was transferred into the Plan effective as of December 31, 2020.

The following table represents the fair values of the previous plan assets that were transferred into the Plan as of December 31, 2020.

Mergers into the Plan

Acme Brick Company Pension Plan	\$ 147,412,632
Acme Brick Company Union Pension Plan	1,423,691
Total Mergers	<u>\$ 148,836,323</u>

4. Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, which are attributable under the Plan's provisions to the service participants have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated participants or their beneficiaries, (b) beneficiaries of participants who have died, and (c) present participants or their beneficiaries. Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included, to the extent they are deemed attributable to participant service rendered to the valuation date.

The actuarial present value of accumulated plan benefits was determined by Willis Towers Watson and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and expected date of payment. The computations of the actuarial present value of accumulated plan benefits were made as of January 1, 2021 and 2020. Had the valuations been performed as of December 31, 2020 and 2019, there would be no material differences.

The significant actuarial assumptions used in these valuations are (a) use of the traditional unit credit actuarial cost method, (b) mortality for participants expected to receive a lump sum is based on the 2021 417(e) mortality table whereas the general mortality of Plan participants uses Pri-2012 mortality tables with separate rates for annuitants, non-annuitants, and contingent survivors applied to current and future survivors after the retiree's death, projected generationally from 2012 using Scale MP-2020, modified using a 0.85% long-term rate of improvement and a 10-year convergence period, and a gradual reduction in the long-term improvement rate at 0% at age 105 as of January 1, 2021 and mortality for participants expected to receive a lump sum is based on the 2020 417(e) mortality table whereas the general mortality of Plan participants uses Pri-2012 mortality tables with separate rates for annuitants, non-annuitants, and contingent survivors applied to current and future survivors after the retiree's death, projected generationally from 2012 using Scale MP-2019, modified using a 0.75% long-term rate of improvement and a 10-year convergence period, and a gradual reduction in the long-term improvement rate at 0% at age 105 as of January 1, 2020, (c) discount rate of 6.50% as of January 1, 2021 and 2020. The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate,

Berkshire Hathaway Consolidated Pension Plan

Notes to Financial Statements

December 31, 2021 and 2020

different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

The actuarial present value of accumulated plan benefits based on projections by the Plan's actuary as of January 1, 2021 and 2020, are as follows:

	<u>2021</u>	<u>2020</u>
Vested Benefits		
Participants Currently Receiving Payments	\$ 1,847,133,296	\$ 1,778,221,847
Terminated Participants	428,637,355	387,929,134
Active Participants	1,661,278,389	1,603,634,418
Total Vested Benefits	<u>3,937,049,040</u>	<u>3,769,785,399</u>
Non Vested Benefits	20,999,121	26,939,129
Total Actuarial Present Value of Accumulated Plan Benefits	<u>\$ 3,958,048,161</u>	<u>\$ 3,796,724,528</u>

The changes in the actuarial present value of accumulated plan benefits for the years ended January 1, 2021 and 2020, are as follows:

	<u>2021</u>	<u>2020</u>
Actuarial Present Value of Accumulated Plan Benefits as of Beginning of Year	<u>\$ 3,796,724,528</u>	<u>\$ 3,769,739,489</u>
Increase (Decrease) during the year attributable to:		
Benefits accumulated and (gains) losses	91,961,649	120,402,582
Increase for interest due to decrease in discount period	241,769,514	240,166,726
Benefits Paid	(326,721,134)	(407,063,325)
Change in actuarial assumptions	21,501,781	73,479,056
Other changes (including mergers)	132,811,823	-
Net Increase	<u>161,323,633</u>	<u>26,985,039</u>
Actuarial Present Value of Accumulated Plan Benefits at End of Year	<u>\$ 3,958,048,161</u>	<u>\$ 3,796,724,528</u>

The change in actuarial assumptions in 2021 from 2020 was primarily due to the change in lump-sum interest rates and mortality tables.

Berkshire Hathaway Consolidated Pension Plan

Notes to Financial Statements

December 31, 2021 and 2020

5. Funding Policy

The Plan Sponsor has voluntarily agreed to make contributions to the Plan sufficient to provide the Plan with assets with which to pay pension benefits to Plan participants. The minimum funding requirements as stipulated of ERISA were met as of December 31, 2021 and 2020. There were no contributions made in the years ended December 31, 2021 and 2020.

6. Information Certified by the Custodians

The plan administrator elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by Northern Trust Company, Great-West Life & Annuity Insurance Company, Bank of New York Mellon, Principal Life Insurance Company, and Wells Fargo Bank, N.A. (the Custodians), except for comparing such information certified by the Custodians to information included in the Plan's financial statements and supplementary information.

The following table represents the fair value of the Plan assets that were certified by the Custodians, as of December 31, 2021 and 2020.

	<u>2021</u>	<u>2020</u>
Investments at Fair Value	<u>\$ 6,249,730,889</u>	<u>\$ 4,978,977,089</u>
Interest and Dividend Receivables	<u>\$ 1,666,213</u>	<u>\$ 1,633,915</u>

The Custodians also certified to the completeness and accuracy of the following related to the aforementioned investments for the years ended December 31, 2021 and 2020.

	<u>2021</u>	<u>2020</u>
Net Appreciation in Fair Value of Investments (Less Expenses)	\$ 698,413,923	\$ 373,081,280
Interest and Dividends from Investments	29,469,888	35,983,377
Net Investment Income	<u>\$ 727,883,811</u>	<u>\$ 409,064,657</u>

7. Fair Value Measurements

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Berkshire Hathaway Consolidated Pension Plan

Notes to Financial Statements

December 31, 2021 and 2020

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used as of December 31, 2021 and 2020.

Corporate Bonds and Government Securities: Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing the value on yields currently available on comparable securities of issuers with similar credit ratings.

Money Market Funds: Valued at the daily closing price as reported by the fund. Money market funds held by the Plan are open-end funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The money market funds held by the Plan are deemed to be actively traded.

Common and Preferred Stocks: Valued at the closing price reported on the active market on which the individual securities are traded.

Common Collective Trusts and Pooled Separate Account: Valued based upon the redemption price of units held by the Plan, which is based on the current fair value of the collective funds underlying assets. Unit values are determined by the financial institution sponsoring such funds by dividing the fund's net assets at fair value by its units outstanding at the valuation dates.

Group Annuity Insurance Contract: Value is determined on a book value basis. When a fund transfer occurs, the contract provides it must be based on current investment value (or market value), an approximation of fair value. Interest rates for discounting are based on current rates on similar new assets in the general account based on asset category.

Berkshire Hathaway Consolidated Pension Plan

Notes to Financial Statements

December 31, 2021 and 2020

Other Investments: Valued at estimated fair values by using pricing models, quoted prices of securities with similar characteristics or discounted cash flows.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table presents by level, within the fair value hierarchy, the Plan's investments at fair value excluding interest in the Precision Castparts Corp. Master Trust (the Master Trust) (see Note 8) as of December 31, 2021:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Common Collective Trusts \$	-	\$ 55,062,166	\$ -	\$ 55,062,166
Pooled Separate Account	-	5,134,147	-	5,134,147
Common Stocks	4,786,588,173	-	-	4,786,588,173
Government Securities	334,926,032	3,320,418	-	338,246,450
Corporate Bonds	-	77,096,566	-	77,096,566
Group Annuity Insurance				
Contracts	-	-	4,575,311	4,575,311
Other Investments	-	566,010	-	566,010
Total Investments at				
Fair Value	<u>\$5,121,514,205</u>	<u>\$ 141,179,307</u>	<u>\$ 4,575,311</u>	<u>\$ 5,267,268,823</u>

The table below presents a summary of changes in the Plan's level 3 investments for the year ended December 31, 2021:

	<u>Group</u> <u>Annuity Insurance</u> <u>Contracts</u>
Balance, Beginning of Year	\$ 4,278,860
Interest Credited	112,068
Market value adjustment	(143,895)
Net Purchases, Sales, Issuances, Settlements and Plan Mergers	328,278
Balance, End of Year	<u>\$ 4,575,311</u>

Berkshire Hathaway Consolidated Pension Plan

Notes to Financial Statements

December 31, 2021 and 2020

The following table presents by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2020:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money Market Funds	\$ 6,641,328	\$ -	\$ -	\$ 6,641,328
Common Collective Trusts	-	49,498,202	-	49,498,202
Pooled Separate Account	-	4,462,460	-	4,462,460
Common Stocks	4,428,588,052	-	-	4,428,588,052
Government Securities	399,958,239	4,551,801	-	404,510,040
Corporate Bonds	-	80,385,969	-	80,385,969
Group Annuity Insurance Contracts	-	-	4,278,860	4,278,860
Other Investments	-	612,178	-	612,178
Total Investments at Fair Value	<u>\$4,835,187,619</u>	<u>\$ 139,510,610</u>	<u>\$ 4,278,860</u>	<u>\$ 4,978,977,089</u>

The table below presents a summary of changes in the Plan's level 3 investments for the year ended December 31, 2020:

	<u>Group Annuity Insurance Contracts</u>
Balance, Beginning of Year	\$ 4,420,479
Interest Credited	124,799
Market value adjustment	141,981
Net Purchases, Sales, Issuances and Settlements	(408,399)
Balance, End of Year	<u>\$ 4,278,860</u>

8. Interest in the Master Trust

On December 31, 2021, Plan assets related to the following plans are held substantially in the Master Trust: Pension Plan for Hourly Rated Employees of Special Metals Corporation at Dunkirk, New York, Press Plant, Represented by USWA; Pension Plan for Hourly Employees of Special Metals Corporation at Princeton, Kentucky; Wyman-Gordon Company Retirement Income Plan; Wyman-Gordon Pennsylvania, LLC Hourly Pension Plan for Union Employees of the Mountaintop, PA Division; Cherry Aerospace Pension Plan; SPS Technologies Waterford Company Pension Plan.

At December 31, 2021, the Plan's interest in the net assets of the Master Trust was 38.08%. Investment income and administrative expenses relating to the Master Trust are allocated to the individual plans based upon the amount of time the Plan's assets were invested in the Master Trust.

Berkshire Hathaway Consolidated Pension Plan

Notes to Financial Statements

December 31, 2021 and 2020

The following table represents the net assets of the Master Trust as of December 31, 2021:

	<u>Master Trust</u>	<u>Plan's Proportionate Share</u>
Common Collective Trusts	\$ 150,299,646	\$ 57,231,131
Government Securities	399,852,985	152,254,000
Common Stocks	1,877,149,495	714,774,201
Corporate Bonds	28,043,266	10,678,212
Other Investments	122,253,005	46,551,060
Total Investments at Fair Value	2,577,598,397	981,488,604
Interest and Dividend Receivables	2,556,521	973,462
Total Net Assets of Master Trust	<u>\$ 2,580,154,918</u>	<u>\$ 982,462,066</u>

The following table sets forth by level, within the fair value hierarchy described above, the Master Trust's assets at fair value as of December 31, 2021:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Common Collective Trusts	\$ 150,299,646	\$ -	\$ -	\$ 150,299,646
Government Securities	399,852,985	-	-	399,852,985
Common Stocks	1,877,149,495	-	-	1,877,149,495
Corporate Bonds	-	-	28,043,266	28,043,266
Other Investments	-	-	6,770,005	6,770,005
Total Investments at Fair Value	<u>\$2,427,302,126</u>	<u>\$ -</u>	<u>\$ 34,813,271</u>	<u>\$ 2,462,115,397</u>
Investments Measured at NAV				115,483,000
Total Investments at Fair Value				<u>\$ 2,577,598,397</u>

The Master Trust level 3 investments primarily consist of a private fixed income security of a non-U.S. corporate issuer. Certain investments in the Master Trust that are not classified in the fair value hierarchy but are presented in the table above are measured at the net asset value (NAV) and primarily consist of private equity investments.

Berkshire Hathaway Consolidated Pension Plan

Notes to Financial Statements

December 31, 2021 and 2020

9. Tax Status

The Internal Revenue Service determined and informed the Plan Sponsor by a letter dated May 16, 2018, that the Plan and related trust were designed in accordance with applicable sections of the Internal Revenue code. The plan administrator and the Plan's tax counsel believe that the Plan was designed and operated in compliance with applicable requirements of the Internal Revenue Code. Therefore, no provisions for income taxes have been included in the financial statements.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan had taken an uncertain position that more likely than not would not be sustained upon examination by the applicable taxing authority. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that there were no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan could be subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to plan inception on December 31, 2018.

10. Related-Party Transactions

Trustee fees, paid by the Plan to the Custodians amounted to \$985,920 and \$997,893 for the years ended December 31, 2021 and 2020, respectively. These parties acted as the custodians of the Plan and the merged plans, and therefore, these transactions qualify as party-in-interest transactions.

11. Plan Termination

In the event the Plan terminates, the net assets of the Plan will be allocated as prescribed by ERISA, applicable regulations there under and the Plan Document.

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling, which is adjusted periodically, on the amount of an individual's monthly benefit that the PBGC guarantees.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Plan Sponsor and the level of benefits guaranteed by the PBGC.

SUPPLEMENTARY INFORMATION

Berkshire Hathaway Consolidated Pension Plan

Schedule of Assets (Held at End of Year) – Schedule H – Item 4i

Year Ended December 31, 2021

Employer Identification Number 47-0679606
Plan Number 001

	<u>Description of Investment</u>	<u>Shares</u>	<u>Cost</u>	<u>Current Value</u>
<u>Government Securities</u>				
Federal Home Loan Mortgage Corporation	FHLMC Pool C34756 7.0%, due 12/1/2029	29,400	\$ 29,795	\$ 29,892
Federal Home Loan Mortgage Corporation	FHLMC Pool C45861 7.0%, due 12/1/2030	12,918	13,091	12,964
Federal Home Loan Mortgage Corporation	FHLMC Pool C48189 7.0%, due 3/1/2031	80,985	82,066	86,491
Federal Home Loan Mortgage Corporation	FHLMC Pool C48986 7.0%, due 3/1/2031	10,179	10,313	10,213
Federal Home Loan Mortgage Corporation	FHLMC Pool C49015 7.0%, due 3/1/2031	45,226	45,819	46,162
Federal Home Loan Mortgage Corporation	FHLMC Pool C55355 7.0%, due 7/1/2031	8,093	8,202	8,219
Federal Home Loan Mortgage Corporation	FHLMC Pool C60523 6.5%, due 11/1/2031	66,155	66,486	73,017
Federal Home Loan Mortgage Corporation	FHLMC Pool C65797 6.5%, due 4/1/2032	136,440	137,506	152,047
Federal Home Loan Mortgage Corporation	FHLMC Pool C01199 7.0%, due 7/1/2031	27,317	27,684	31,584
Federal Home Loan Mortgage Corporation	FHLMC Pool C50544 7.0%, due 4/1/2031	11,807	11,962	12,381
Federal Home Loan Mortgage Corporation	FHLMC Pool C50623 7.0%, due 4/1/2031	9,863	9,993	9,896
Federal Home Loan Mortgage Corporation	FHLMC Pool C60928 6.5%, due 12/1/2031	78,875	79,270	87,057
Federal Home Loan Mortgage Corporation	FHLMC Pool C01106 7.0%, due 12/1/2030	5,730	5,807	6,443
Federal Home Loan Mortgage Corporation	FHLMC Pool C01343 6.5%, due 4/1/2032	17,758	17,948	20,316
Federal Home Loan Mortgage Corporation	FHLMC Pool C01364 6.5%, due 6/1/2032	159,031	159,652	182,018
Federal Home Loan Mortgage Corporation	FHLMC Pool C43723 8.0%, due 10/1/2030	6,046	6,128	6,071
Federal Home Loan Mortgage Corporation	FHLMC Pool C44277 8.0%, due 11/1/2030	16,982	17,213	17,752
Federal Home Loan Mortgage Corporation	FHLMC Pool C50690 7.0%, due 4/1/2031	22,437	22,731	23,286

Berkshire Hathaway Consolidated Pension Plan

Schedule of Assets (Held at End of Year) – Schedule H – Item 4i

Year Ended December 31, 2021

	Description of Investment	Shares	Cost	Current Value
Federal Home Loan Mortgage Corporation	FHLMC Pool C60728 6.5%, due 11/1/2031	18,405	\$ 18,497	\$ 20,314
Federal Home Loan Mortgage Corporation	FHLMC Pool C63675 6.5%, due 2/1/2032	187,506	188,561	213,115
Federal Home Loan Mortgage Corporation	FHLMC Pool C66083 6.5%, due 4/1/2032	48,533	48,912	53,567
Federal Home Loan Mortgage Corporation	FHLMC Pool C01080 8.0%, due 10/1/2030	25,897	26,249	30,517
Federal Home Loan Mortgage Corporation	FHLMC Pool C43909 8.0%, due 10/1/2030	32,345	31,935	33,574
Federal Home Loan Mortgage Corporation	FHLMC Pool C43678 8.0%, due 10/1/2030	20,287	20,563	21,033
Federal Home Loan Mortgage Corporation	FHLMC Pool C37872 7.0%, due 4/1/2030	9,253	9,377	9,513
Federal Home Loan Mortgage Corporation	FHLMC Pool C49585 7.0%, due 4/1/2031	27,607	27,969	27,918
Federal Home Loan Mortgage Corporation	FHLMC Pool J10866 4.5%, due 9/1/2024	84,870	86,739	88,163
Federal Home Loan Mortgage Corporation	FHLMC Multiclass Mtg 3956 3.5%, due 11/15/2026	39,783	41,996	40,932
Federal National Mortgage Corporation	FNMA Pool #429160 Series 7.5%, due 12/1/2027	4,418	4,411	4,434
Federal National Mortgage Corporation	FNMA Pool #535933 Series 6.5%, due 5/1/2031	1,156	1,165	1,286
Federal National Mortgage Corporation	FNMA Pool #561740 Series 7.0%, due 1/1/2031	6,008	6,098	6,431
Federal National Mortgage Corporation	FNMA Pool #607036 Series 6.5%, due 10/1/2031	68	69	75
Federal National Mortgage Corporation	FNMA Pool #609524 Series 7.0%, due 10/1/2031	127	129	141
Federal National Mortgage Corporation	FNMA Pool #933902 Series 4.5%, due 5/1/2023	22,063	22,545	22,885
Government National Mortgage Association	GNMA Pool #2394 Series 7.0%, due 3/20/2027	92	93	99
Government National Mortgage Association	GNMA Pool #2866 Series 7.0%, due 1/20/2030	33,491	33,889	37,808
Government National Mortgage Association	GNMA Pool #2986 Series 7.0%, due 10/20/2030	171,174	173,206	196,761
Government National Mortgage Association	GNMA Pool #551100 Series 6.5%, due 11/15/2031	15,193	15,421	16,670
Government National Mortgage Association	GNMA Pool #551926 Series 6.5%, due 12/15/2031	6,016	6,135	6,601

Berkshire Hathaway Consolidated Pension Plan

Schedule of Assets (Held at End of Year) – Schedule H – Item 4i

Year Ended December 31, 2021

	Description of Investment	Shares	Cost	Current Value
Government National Mortgage Association	GNMA Pool #552656 Series 6.5%, due 7/15/2032	84,343	\$ 85,911	\$ 93,720
Government National Mortgage Association	GNMA Pool #564990 Series 6.5%, due 9/15/2031	31,105	31,572	34,127
Government National Mortgage Association	GNMA Pool #569800 Series 6.5%, due 5/15/2032	42,816	43,659	49,611
Government National Mortgage Association	GNMA Pool #574841 Series 6.5%, due 11/15/2031	16,201	16,444	17,775
Government National Mortgage Association	GNMA Pool #575412 Series 6.5%, due 12/15/2031	123,219	125,067	135,190
Government National Mortgage Association	GNMA Pool #578240 Series 6.5%, due 7/15/2032	83,693	85,249	92,753
Government National Mortgage Association	GNMA Pool #582244 Series 6.5%, due 7/15/2032	63,854	65,111	70,057
Government National Mortgage Association	GNMA Pool #583995 Series 6.5%, due 7/15/2032	32,396	32,998	35,543
Government National Mortgage Association	GNMA Pool #583996 Series 6.5%, due 7/15/2032	19,783	20,151	21,705
Government National Mortgage Association	GNMA Pool #584376 Series 6.5%, due 5/15/2032	77,378	78,902	84,896
Government National Mortgage Association	GNMA Pool #584455 Series 6.5%, due 5/15/2032	12,474	12,720	13,743
Government National Mortgage Association	GNMA Pool #587021 Series 6.5%, due 4/15/2032	34,990	35,679	38,390
Government National Mortgage Association	GNMA II Pool #593187 Series 6.5%, due 07/15/2032	34,927	35,577	38,920
Government National Mortgage Association	GNMA II Pool #781340 Series 6.5%, due 10/15/2031	47,982	48,702	54,946
Government National Mortgage Association	GNMA II Pool #2716 Series 7.0%, due 2/20/2029	974	986	1,079
Government National Mortgage Association	GNMA II Pool #2796 Series 7.0%, due 8/20/2029	13,890	14,055	15,584
Government National Mortgage Association	GNMA II Pool #2895 Series 7.0%, due 3/20/2030	129,038	130,570	145,073
Government National Mortgage Association	GNMA II Pool #2933 Series 7.0%, due 6/20/2030	443	448	448
Government National Mortgage Association	GNMA II Pool #2971 Series 7.0%, due 9/20/2030	20,557	20,801	23,675
Government National Mortgage Association	GNMA II Pool #2998 Series 7.0%, due 11/20/2030	35,961	36,397	40,609
Government National Mortgage Association	GNMA II Pool #3040 Series 7.0%, due 2/20/2031	146,514	148,213	167,427

Berkshire Hathaway Consolidated Pension Plan

Schedule of Assets (Held at End of Year) – Schedule H – Item 4i

Year Ended December 31, 2021

	Description of Investment	Shares	Cost	Current Value
Government National Mortgage Association	GNMA II Pool #3054 Series 7.0%, due 3/20/2031	335,278	\$ 338,448	\$ 386,188
Government National Mortgage Association	GNMA II Pool #3069 Series 7.0%, due 4/20/2031	77,981	78,865	92,309
Government National Mortgage Association	GNMA II Pool #3081 Series 7.0%, due 5/20/2031	16,471	16,658	18,991
Government National Mortgage Association	GNMA II Pool #544 Series 7.0%, due 12/20/2022	13	13	13
United States Treasury	USA Treasury Bills due 2/3/2022	40,000,000	39,994,942	39,998,966
United States Treasury	USA Treasury Bills due 2/17/2022	70,000,000	69,992,038	69,997,375
United States Treasury	USA Treasury Bills due 3/24/2022	25,000,000	24,982,306	24,996,889
United States Treasury	USA Treasury Bills due 2/10/2022	100,000,000	99,988,750	99,996,569
United States Treasury	USA Treasury Bills due 6/23/2022	50,000,000	49,959,556	49,960,219
United States Treasury	USA Treasury Bills due 6/9/2022	50,000,000	49,973,459	49,976,014
			<u>337,909,872</u>	<u>338,246,450</u>
Corporate Bonds				
Canadian National Railway Co	Corporate Bond, 6.900% due 7/15/2028	275,000	275,799	358,083
Burlington Northern Santa Fe	Corporate Bond, 7.950% due 8/15/2030	125,000	124,896	179,447
Ally Financial Inc	Corporate Bond, 8.000% due 11/01/2031	216,000	213,628	297,168
Anheuser-Busch Cos LLC	Corporate Bond, 7.550% due 10/01/2030	520,000	577,615	710,285
AT&T Inc	Corporate Bond, 7.625% due 4/15/2031	240,000	236,240	329,048
Conagra Brands Inc	Corporate Bond, 8.250% due 9/15/2030	295,000	335,315	419,945
Contra TXU Eastern	Corporate Bond, 0.000% due 12/31/2040	580,000	434,474	580,000
Ford Motor Co	Corporate Bond, 7.450% due 7/16/2031	350,000	337,067	473,981
Safeway Inc	Corporate Bond, 7.250% due 2/01/2031	245,000	245,690	287,875
United Technologies Corp	Corporate Bond, 7.500% due 9/15/2029	235,000	234,556	319,616

Berkshire Hathaway Consolidated Pension Plan

Schedule of Assets (Held at End of Year) – Schedule H – Item 4i

Year Ended December 31, 2021

	Description of Investment	Shares	Cost	Current Value
Zurich Reinsurance Centre Holdings	Corporate Bond, 7.125% due 10/15/2023	66,259,000	\$ 70,115,732	\$ 73,113,486
Sofi Lending Corp	Corporate Bond, 2.340% due 4/25/2033	9,073	9,072	9,170
JP Morgan Accept Ser	Corporate Bond, 4.410% due 5/25/2034	2,089	2,091	2,093
Citigroup Mtg	Corporate Bond, 4.000% due 1/25/2035	6,251	6,486	6,371
New Resi Mtg	Corporate Bond, 3.750% due 5/28/2052	9,624	9,883	9,998
MGC Communications Inc.	Corporate Bond, 13.000% due 4/1/2099	546,000	-	-
			<u>73,158,544</u>	<u>77,096,566</u>

Corporate Stocks - Preferred & Common

Gator Com Corp	Preferred Stock	161,290	250,000	-
Claria Corp	Preferred Stock	16,129	25,000	-
Amazon.com Inc	Common Stock	257,000	425,340,936	856,925,381
AON PLC	Common Stock	1,400,000	320,023,676	420,784,000
Bank New York Mellon	Common Stock	6,748,092	199,068,330	391,929,183
Davita Inc	Common Stock	10,532,088	624,612,962	1,198,130,331
Five Star Senior Living	Common Stock	519	20,968	1,531
General Motors	Common Stock	4,925,000	163,772,620	288,752,750
Kroger	Common Stock	15,025,000	529,671,721	680,031,500
Liberty Latin America	Common Stock	581,871	20,706,337	6,784,616
Liberty Sirius XM Group	Common Stock	11,049,979	325,130,597	561,891,432
RH	Common Stock	30,816	14,928,261	16,515,527
Store Capital Corporation	Common Stock	1,515,000	26,584,173	52,116,000
T-Mobile US Inc	Common Stock	475,000	52,506,036	55,090,500
Verisign Inc	Common Stock	1,015,032	47,609,421	257,635,422
			<u>2,750,251,038</u>	<u>4,786,588,173</u>

Common Collective Trusts

* Northern Trust Company	COLTV Short Term Inv Fund	55,062,166	<u>55,062,166</u>	<u>55,062,166</u>
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Pooled Separate Accounts

* Great West	Prm US Govt Money Market Fund	5,134,147	<u>5,134,147</u>	<u>5,134,147</u>
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Group Annuity Insurance Contract

* Principal Life Insurance Company	Group Annuity Insurance Contract		<u>3,884,636</u>	<u>4,575,311</u>
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Berkshire Hathaway Consolidated Pension Plan

Schedule of Assets (Held at End of Year) – Schedule H – Item 4i

Year Ended December 31, 2021

	<u>Description of Investment</u>	<u>Shares</u>	<u>Cost</u>	<u>Current Value</u>
<u>Other Investments</u>				
Province of Quebec Canada	Other Investment	405,000	\$ 389,577	\$ 566,010
<u>Total Investment Assets</u>			<u>\$3,225,789,980</u>	<u>\$5,267,268,823</u>

*Indicates party-in-interest

Berkshire Hathaway Consolidated Pension Plan

Schedule of Reportable Transactions – Schedule H – Item 4j

Year Ended December 31, 2021

Employer Identification Number 47-0679606
Plan Number 001

	<u>Purchase Price</u>	<u>Selling Price</u>	<u>Cost of Asset</u>	<u>Current Value of Asset on Transaction Date</u>	<u>Net Gain</u>	<u>Number of Transactions</u>
<u>NORTHERN TRUST COMPANY</u>						
AON PLC	\$ 320,023,676	\$ -	\$ 320,023,676	\$ 320,023,676	\$ -	17
GENERAL MOTORS	-	462,447,569	261,026,601	462,447,569	201,420,968	17
KROGER	517,398,951	-	517,398,951	517,398,951	-	26
NORTHERN TRUST COMPANY COLTV						
SHORT TERM INV FUND	448,398,455	-	448,398,455	448,398,455	-	152
	-	431,655,953	431,655,953	431,655,953	-	81
SYNCHRONY FINANCIAL	-	339,951,601	266,478,477	339,951,601	73,473,124	18



SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26 - Schedule of Active Participant Data as of January 1, 2021

Number distributed by attained age and attained years of credited service

Attained Age	Attained Years of Credited Service ¹										Total
	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 25	0	0	0	0	0	0	0	0	0	0	0
25-29	1	5	12	2	0	0	0	0	0	0	20
30-34	2	16	28	38	0	0	0	0	0	0	84
35-39	3	39	77	157	490	0	0	0	0	0	766
40-44	3	82	98	199	1,002	600	4	0	0	0	1,988
45-49	5	58	147	218	699	889	248	6	0	0	2,270
50-54	6	70	146	243	571	688	512	255	3	0	2,494
55-59	7	89	149	266	508	580	362	401	184	19	2,565
60-64	2	74	94	188	384	401	225	205	174	204	1,951
65-69	0	30	26	29	113	122	61	41	28	86	536
70 & over	0	9	9	6	20	17	13	5	5	14	98
Total	29	472	786	1,346	3,787	3,297	1,425	913	394	323	12,772

¹ Age and service for purposes of determining category are based on exact (not rounded) values.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
 EIN / PN: 47-0679606 / 001
 Plan Sponsor: Berkshire Hathaway Credit Corporation
 Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26 - Schedule of Active Participant Data as of January 1, 2021

Number accruing pay-related benefits and average plan compensation limited by IRC §401(a)(17) distributed by attained age and attained years of credited service

Attained Age	Attained Years of Credited Service ²										Total
	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 25	0	0	0	0	0	0	0	0	0	0	0
	-	-	-	-	-	-	-	-	-	-	-
25-29	0	0	0	0	0	0	0	0	0	0	0
	-	-	-	-	-	-	-	-	-	-	-
30-34	0	0	0	20	0	0	0	0	0	0	20
	-	-	-	89,898	-	-	-	-	-	-	89,898
35-39	0	0	0	94	436	0	0	0	0	0	530
	-	-	-	119,768	78,097	-	-	-	-	-	85,488
40-44	1	2	2	82	884	518	0	0	0	0	1,489
	-	-	-	117,751	82,596	79,839	-	-	-	-	83,544
45-49	0	1	2	74	552	768	200	4	0	0	1,601
	-	-	-	132,744	87,815	84,489	98,365	-	-	-	89,735
50-54	0	3	0	66	366	516	396	192	2	0	1,541
	-	-	-	127,314	88,786	87,694	104,551	102,473	-	-	95,780
55-59	0	1	0	57	287	362	221	298	103	6	1,335
	-	-	-	129,541	87,216	88,515	104,999	111,159	103,702	-	98,921
60-64	0	0	0	37	218	233	122	119	83	89	901
	-	-	-	119,751	84,468	89,765	99,514	112,657	110,242	106,113	97,559
65-69	0	0	0	9	68	84	32	20	11	42	266
	-	-	-	-	82,916	86,605	95,093	105,167	-	104,370	92,750
70 & over	0	0	0	3	8	11	1	1	2	6	32
	-	-	-	-	-	-	-	-	-	-	95,290
Total	1	7	4	442	2,819	2,492	972	634	201	143	7,715
	-	-	-	122,527	84,391	85,329	102,389	108,667	106,985	104,895	92,086

² Age and service for purposes of determining category are based on exact (not rounded) values.

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SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Economic Assumptions

Interest rate basis

- Applicable month January
- Interest rate basis Segment rates based on average bond yields for the 24 months ending with the first month preceding the valuation date (December), adjusted as required for interest rate stabilization

Interest rates

	Reflecting Stabilization	Not Reflecting Stabilization
■ First segment rate	4.75%	1.75%
■ Second segment rate	5.36%	3.04%
■ Third segment rate	6.11%	3.65%
■ Effective interest rate	5.66%	3.32%

Rates not reflecting stabilization are used to determine PBGC variable rate premiums if the alternative method is used, and are used to determine the PBGC FTAP and the PBGC 4010 FS.

Annual rates of increase

■ Compensation

■ Representative rates

GEICO

Future compensation increases will vary by age as follows:

Attained Age	Percent Increase
Under 30	5.75%
30-34	4.25%
35-39	3.75%
40-44	3.25%
45-49	2.75%
50-54	2.50%
55-59	2.25%
60-64	2.00%
65+	2.00%

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SCHEDULE SB ATTACHMENTS

Lubrizol Salaried and Wage plans

A graded salary scale is used to project current compensation. Sample rates are shown below:

Attained Age	Percent Increase
25 & under	6.50%
30	5.75%
35	5.00%
40	4.50%
45	4.00%
50	3.25%
55	2.75%
60 & over	2.50%

■ Social Security wage base 3.00%

■ Statutory limits on compensation and benefits 0.00%

Plan-related expenses

Plan-related expenses are assumed to equal the administrative expenses for the prior year plus the estimated change in PBGC premiums. For 2021, this amount was \$36,538,216.

Demographic Assumptions

Mortality

- Healthy mortality rates Separate IRS-prescribed annuitant and non-annuitant tables with 'static' projection of assumed mortality improvements based on based on the RP/MP-2014 Society of Actuaries study and subsequent updates (including, for 2021 plan years, the MP-2019 mortality improvement scale).
- Disabled life mortality rates Same method as used for healthy lives
- Lump sum mortality §417(e) unisex mortality table for 2021.

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SCHEDULE SB ATTACHMENTS

Former Plan: Acme Brick Company Pension Plan

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant would have attained age 55
■ Deferred vested benefit	The later of age 65 or termination of employment
■ Disability benefit	The later of age 65 or disablement
■ Retirement benefit	The later of age 65 or retirement
Form of payment	All participants are assumed to elect a five year certain and life annuity.
Percent married	100% of males; 100% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Wife 3 years younger than husband
Disability rates	The rates at which participants are assumed to become disabled by age and employment group are shown below:

Percentage assumed to become disabled during the year

Attained Age	Salaried & Commissioned	Hourly
25	0.03%	0.15%
30	0.07%	0.16%
35	0.12%	0.19%
40	0.18%	0.30%
45	0.28%	0.45%
50	0.48%	0.69%
55	0.87%	1.19%
60	1.38%	1.80%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
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Plan Sponsor: Berkshire Hathaway Credit Corporation
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SCHEDULE SB ATTACHMENTS

Termination (not due to disability or retirement) rates

The rates at which participants are assumed to terminate employment by age and employment group are shown below:

Percentage assumed to leave during the year		
Attained Age	Salaried & Commissioned	Hourly
25	18.5%	37.98%
30	16.0%	32.08%
35	14.4%	24.40%
40	11.0%	18.00%
45	7.2%	12.56%
50	5.4%	7.92%
55	4.4%	4.08%
60	0.0%	0.92%

Retirement

Rates at which participants are assumed to retire by age are shown below.

Percentage assumed to retire during the year	
Age	Rate
55	5.0%
56-58	2.5%
59-60	4.0%
61	7.5%
62	25.0%
63	15.0%
64-69	25.0%
70	100.0%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
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Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

**Former Plan: Acme Brick Company Union Pension Plan For Employees
Represented by the United Steel, Paper, & Forestry, Rubber, Manufacturing,
Energy, Allied Industrial and Service Workers International Union (USW), Local
No. 602 of Perla, Arkansas**

Demographic and Other Assumptions

Inclusion date The valuation date coincident with or next following the date on which the employee becomes a participant.

New or rehired employees It was assumed there will be no new or rehired employees.

Benefit commencement dates

- Preretirement death benefit The later of the death of the active participant or the date the participant would have attained age 60
- Deferred vested benefit The later of age 65 or termination of employment
- Disability benefit The later of age 65 or disablement
- Retirement benefit The later of age 65 or retirement

Form of payment All participants are assumed to elect a single life annuity.

Percent married 100% of males; 100% of females. Used to value pre-retirement surviving spouse benefits.

Spouse age Wife 3 years younger than husband

Disability rates The rates at which participants are assumed to become disabled by age are shown below:

Percentage assumed to become disabled during the year

Attained Age	Rate
25	0.15%
30	0.16%
35	0.19%
40	0.30%
45	0.45%
50	0.69%
55	1.19%
60	1.80%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
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Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Termination (not due to disability or retirement) rates

The rates at which participants are assumed to terminate employment by age are shown below:

Percentage assumed to leave during the year	
Attained Age	Rates
25	37.98%
30	32.08%
35	24.40%
40	18.00%
45	12.56%
50	7.92%
55	4.08%
60	0.92%

Retirement

Age 65 with 5 years of participation, or present age, if greater.

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Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: Pension Plan for Employees of Government Employees Companies (GEICO)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee attains the eligibility requirements for participation.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Deferred vested benefit	Upon termination of employment if an immediate lump sum is elected, otherwise deferred to age 65. For current deferred participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	None
■ Retirement benefit	Upon termination of employment
Form of payment	<p>Upon termination of employment:</p> <ul style="list-style-type: none">■ 40% of participants are assumed to elect a lump sum, payable immediately.■ 60% of participants defer commencement to age 65. For these participants:<ul style="list-style-type: none">- 25% are assumed to elect a lump sum- 75% are assumed to elect an annuity. One-half of married participants are assumed to elect a single life annuity, and one-half are assumed to elect a joint and 50% survivor annuity. All single participants are assumed to elect a single life annuity. <p>Upon retirement from employment:</p> <ul style="list-style-type: none">■ 25% of participants are assumed to elect a lump sum■ 75% of participants are assumed to elect an annuity. One-half of married participants are assumed to elect a single life annuity, and one-half are assumed to elect a joint and 50% survivor annuity. All single participants are assumed to elect a single life annuity.
Percent married	80% of males; 80% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Wife 3 years younger than husband

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Plan Sponsor:	Berkshire Hathaway Credit Corporation
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SCHEDULE SB ATTACHMENTS

Covered pay Assumed plan compensation for the year beginning on the valuation date was determined as the current annual rate of pay.

Demographic Assumptions

Disability rates None

Termination (not due to disability or retirement) rates The rates at which participants are assumed to terminate employment by age, service and gender are shown below:

Representative Termination Rates

Percentage of Males assumed to leave during the year

Attained Age	Years of Service				
	0-1	2	3	4	5+
20	22.00%	16.00%	14.00%	12.00%	17.60%
25	22.00%	16.00%	14.00%	12.00%	11.90%
30	22.00%	16.00%	14.00%	12.00%	8.20%
35	22.00%	16.00%	14.00%	12.00%	6.40%
40	22.00%	16.00%	14.00%	12.00%	5.50%
45	22.00%	16.00%	14.00%	12.00%	4.30%
50	22.00%	16.00%	14.00%	12.00%	3.30%
55	22.00%	16.00%	14.00%	12.00%	3.30%
60	22.00%	16.00%	14.00%	12.00%	3.30%

Percentage of Females assumed to leave during the year

Attained Age	Years of Service				
	0-1	2	3	4	5+
20	24.00%	17.00%	14.00%	12.00%	15.40%
25	24.00%	17.00%	14.00%	12.00%	11.80%
30	24.00%	17.00%	14.00%	12.00%	8.50%
35	24.00%	17.00%	14.00%	12.00%	6.70%
40	24.00%	17.00%	14.00%	12.00%	5.00%
45	24.00%	17.00%	14.00%	12.00%	4.40%
50	24.00%	17.00%	14.00%	12.00%	2.70%
55	24.00%	17.00%	14.00%	12.00%	2.70%
60	24.00%	17.00%	14.00%	12.00%	2.70%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
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 Plan Sponsor: Berkshire Hathaway Credit Corporation
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SCHEDULE SB ATTACHMENTS

Retirement rates

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants retire by age are shown below:

Percentage assumed to retire during the year	
Attained Age	Rate
55-59	5.00%
60	10.00%
61	7.50%
62	15.00%
63	15.00%
64	20.00%
65	20.00%
66	25.00%
67	25.00%
68	15.00%
69	15.00%
70+	100.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
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Plan Sponsor: Berkshire Hathaway Credit Corporation
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SCHEDULE SB ATTACHMENTS

Former Plan: The Lubrizol Corporation Pension Plan (Lubrizol Salaried)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant would have attained age 55
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	Age 65
■ Retirement benefit	Upon termination of employment
Form of payment	<p>Upon termination of employment:</p> <ul style="list-style-type: none">■ 90% of participants are assumed to elect a lump sum.■ 10% of participants are assumed to elect the ten year certain and life annuity form of payment, deferred to the assumed benefit commencement date. <p>Upon retirement from employment:</p> <ul style="list-style-type: none">■ 90% of participants are assumed to elect a lump sum.■ 10% of participants are assumed to elect the ten year certain and life annuity form of payment.
Percent married	85% of males; 50% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

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Plan Sponsor:	Berkshire Hathaway Credit Corporation
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SCHEDULE SB ATTACHMENTS

Covered pay

Compensation is projected from base earnings (actual pay net of bonuses) paid in the year prior to the valuation date and target bonus amounts. Projected pays consist of base earnings increased with salary scale and target bonus amounts. These target bonus amounts are calculated based on employees' target bonus percentages for the year of the valuation as a percent of estimated base earnings. Compensation for the current year reflects actual bonus paid in the year. Compensation is limited by Internal Revenue Code Section 401(a)(17).

Demographic Assumptions

Disability rates

The rates at which participants are assumed to become disabled by age and gender are shown below:

Percentage assumed to become disabled during the year		
Attained Age	Males	Females
30	0.048%	0.080%
40	0.117%	0.211%
50	0.358%	0.533%
55	0.722%	0.952%

Termination (not due to disability or retirement) rates

The rate at which participants are assumed to terminate employment by age and gender are shown below:

Representative Termination Rates

Percentage assumed to leave during the year		
Attained Age	Males	Females
30	6.40%	7.30%
35	5.00%	5.60%
40	4.00%	4.30%
45	3.10%	3.30%
50	2.50%	2.50%

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Plan Sponsor: Berkshire Hathaway Credit Corporation
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SCHEDULE SB ATTACHMENTS

Retirement rates

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants retire by age are shown below:

Percentage assumed to retire during the year	
Attained Age	Rates
55-59	5.00%
60	10.00%
61	15.00%
62	20.00%
63	15.00%
64	25.00%
65	35.00%
66	25.00%
67	30.00%
68	30.00%
69	30.00%
70 & Older	100.00%

Deferred vested participants are assumed to retire at age 65, except for Transferred Employees affected by the sale of NPM who are assumed to retire at age 62.

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Former Plan: The Lubrizol Corporation Wage Employees' Pension Plan (Lubrizol Wage)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	For Schedule 4 participants, upon disablement. For Schedule 1 and 3 participants, age 65.
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ 100% of participants are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: ■ 100% of participants are assumed to elect the normal form of payment, determined by their Schedule.
Percent married	85% of males; 50% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.
Covered pay	Compensation assumed paid in the current year beginning on the valuation date equals the actual plan compensation paid in the prior year increased according to the compensation increase assumption. Compensation is limited by Internal Revenue Code Section 401(a)(17).

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Plan Sponsor:	Berkshire Hathaway Credit Corporation
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Demographic Assumptions

Disability rates

The rates at which participants are assumed to become disabled by age and gender are shown below:

Percentage assumed to become disabled during the year		
Attained Age	Males	Females
30	0.048%	0.080%
40	0.117%	0.211%
50	0.358%	0.533%
55	0.722%	0.952%

Termination (not due to disability or retirement) rates

The rates at which participants are assumed to terminate employment by age and gender are shown below:

Representative Termination Rates:

Percentage assumed to leave during the year		
Attained Age	Males	Females
30	6.40%	7.30%
35	5.00%	5.60%
40	4.00%	4.30%
45	3.10%	3.30%
50	2.50%	2.50%

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Retirement

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants retire by age are shown below:

Percentage assumed to retire during the year	
Attained Age	Rates
55-59	5.00%
60	10.00%
61	15.00%
62	20.00%
63	15.00%
64	25.00%
65	35.00%
66	25.00%
67	30.00%
68	30.00%
69	30.00%
70 & Older	100.00%

Deferred vested participants are assumed to retire at age 65, except for Transferred Employees affected by the sale of NPM who are assumed to retire at age 62.

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Former Plan: Central States Indemnity Co. of Omaha Employees' Pension Plan (CSI)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant would have attained age 55
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	None
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ 100% of participants are assumed to elect a single life annuity form of payment, deferred to the assumed benefit commencement date Upon retirement from employment: ■ 100% of participants are assumed to elect a single life annuity form of payment.
Percent married	100% of males; 100% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

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Demographic Assumptions

Disability rates None

Termination (not due to disability or retirement) rates The rates at which participants are assumed to terminate employment by service and gender are shown below:

Representative Termination Rates:

Percentage assumed to leave during the year		
Attained Service	Males	Females
1	20.00%	25.00%
2	20.00%	25.00%
3	20.00%	25.00%
4	6.00%	25.00%
5	6.00%	15.00%
6	6.00%	15.00%
7	6.00%	15.00%
8	0.00%	15.00%
9	0.00%	15.00%
10	0.00%	15.00%
11-19	0.00%	5.00%
20+	0.00%	0.00%

Retirement For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), it is assumed that 100% of participants retire at age 65.

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Former Plan: Employee Retirement Plan of General Re Corporation and its Affiliates (Gen Re)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	None
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: <ul style="list-style-type: none">■ For single participants:<ul style="list-style-type: none">- 80% are assumed to elect an immediate lump sum- 20% are assumed to elect a single life annuity, deferred to the assumed benefit commencement date■ For married participants:<ul style="list-style-type: none">- 75% are assumed to elect an immediate lump sum- 15% are assumed to elect a single life annuity, deferred to the assumed benefit commencement date- 10% are assumed to elect a 50% joint and survivor form, deferred to the assumed benefit commencement date. Upon retirement from employment: <ul style="list-style-type: none">■ For single participants:<ul style="list-style-type: none">- 80% are assumed to elect a lump sum- 20% are assumed to elect a single life annuity■ For married participants:<ul style="list-style-type: none">- 75% are assumed to elect a lump sum- 15% are assumed to elect a single life annuity- 10% are assumed to elect a 100% joint and survivor form.

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Percent married 85% of males; 55% of females. Used to value pre-retirement surviving spouse benefits.

Spouse age Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Demographic Assumptions

Disability rates None

Termination (not due to disability or retirement) rates The rates at which participants are assumed to terminate employment by age are shown below:

Representative Termination Rates

Percentage assumed to leave during the year	
Attained Age	Rates
25	10.00%
30	7.80%
35	6.40%
40	5.30%
45	3.60%
50	1.60%
55+	0.00%

Retirement rates For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants are assumed to retire by age are shown below:

Percentage assumed to retire during the year	
Attained Age	Rates
55	2.00%
56	2.00%
57	2.00%
58	5.00%
59	5.00%
60	10.00%
61	10.00%
62	25.00%
63	12.00%
64	12.00%
65+	100.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: Johns Manville Employees Retirement Plan (JM Employees)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	The later of age 63 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	Upon disablement if eligible for early retirement, otherwise at normal retirement date
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ 100% of participants are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: ■ 55% of participants are assumed to elect a single life annuity ■ 45% of participants are assumed to elect a 100% joint and survivor form
Percent married	70% of males; 60% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be two years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Disability rates 1985 Pension Disability Table, Class 1 with 40% weighting

Termination (not due to disability or retirement) rates The rates at which participants are assumed to terminate employment by age are shown below:

Representative Termination Rates

Percentage assumed to leave during the year	
Attained Age	Rates
25	24.10%
30	15.80%
35	11.40%
40	9.10%
45	8.10%
50	7.30%
55	3.80%
60	2.90%
65+	0.00%

Retirement rates For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants are assumed to retire by age are shown below:

Percentage assumed to retire during the year	
Attained Age	Rates
55-59	7.00%
60	10.00%
61	15.00%
62	25.00%
63	20.00%
64	20.00%
65	30.00%
66-69	25.00%
70+	100.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: Johns Manville Hourly Retirement Plan (JM Hourly)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant would have attained age 55
■ Deferred vested benefit	The later of age 61 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	Upon disablement
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: <ul style="list-style-type: none">■ 100% of participants are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: <ul style="list-style-type: none">■ 60% of participants are assumed to elect a single life annuity■ 40% of participants are assumed to elect a 100% joint and survivor form
Percent married	70% of males; 50% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be two years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Disability rates 1985 Pension Disability Table, Class 1

Termination (not due to disability or retirement) rates The rates at which participants are assumed to terminate employment by age are shown below:

Representative Termination Rates

Percentage assumed to leave during the year	
Attained Age	Rates
25	18.51%
30	12.19%
35	8.78%
40	7.00%
45	6.21%
50	5.63%
55	2.92%
60	0.00%
65+	0.00%

Retirement rates For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants are assumed to retire by age are shown below:

Percentage assumed to retire during the year	
Attained Age	Rates
45-59	3.00%
60	6.00%
61	12.00%
62	27.00%
63	25.00%
64	25.00%
65-69	35.00%
70+	100.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: United States Aviation Underwriters, Incorporated Retirement Income Plan (USAU)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	None
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: <ul style="list-style-type: none">■ 75% of participants are assumed to elect an immediate lump sum■ 25% of participants are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: <ul style="list-style-type: none">■ 75% of participants are assumed to elect a lump sum■ 25% of participants are assumed to elect a single life annuity 100% of deferred vested participants are assumed to elect a lump sum.
Percent married	85% of males; 85% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Disability rates None

Termination (not due to disability or retirement) rates The rates at which participants are assumed to terminate employment by age are shown below:

Representative Termination Rates

Percentage assumed to leave during the year	
Attained Age	Rates
25	10.50%
30	10.50%
35	10.50%
40	7.50%
45	3.75%
50+	0.00%

Retirement rates For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants are assumed to retire by age are shown below:

Percentage assumed to retire during the year	
Attained Age	Rates
50-59	2.50%
60	5.00%
61	5.00%
62	15.00%
63	15.00%
64	5.00%
65-69	30.00%
70+	100.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: UTC Railcar Repair Services Defined Benefit Plan (Railcar)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	The later of age 63 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	Upon disablement
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ 100% of participants are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: ■ 100% of participants are assumed to elect a single life annuity
Percent married	100% of males; 100% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Disability rates

The rates at which participants are assumed to become disabled by age are shown below:

Percentage assumed to become disabled during the year	
Attained Age	Rates
25	0.18%
30	0.23%
35	0.35%
40	0.50%
45	0.75%
50	1.25%
55	5.00%
60	3.00%
65+	0.00%

Termination (not due to disability or retirement) rates

The rates at which participants are assumed to terminate employment by age are shown below:

Representative Termination Rates:

Percentage assumed to leave during the year	
Attained Age	Rates
25	15.00%
30	10.00%
35	9.00%
40	8.00%
45	7.00%
50	5.00%
55	5.00%
60+	0.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Retirement rates

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants are assumed to retire by age and social security normal retirement age (SSNRA) are shown below:

Percentage assumed to retire during the year			
Age	SSNRA 65	SSNRA 66	SSNRA 67
60	5.00%	5.00%	5.00%
61	20.00%	20.00%	20.00%
62	30.00%	30.00%	30.00%
63	10.00%	10.00%	10.00%
64	10.00%	10.00%	10.00%
65	100.00%	75.00%	75.00%
66	100.00%	100.00%	50.00%
67	100.00%	100.00%	100.00%
68	100.00%	100.00%	100.00%
69	100.00%	100.00%	100.00%
70+	100.00%	100.00%	100.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: The Marmon Consolidated Defined Benefit Plan (Marmon)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	Upon disablement
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ 100% of participants are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: ■ 100% of participants are assumed to elect a single life annuity
Percent married	100% of males; 100% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Disability rates

The rates at which participants are assumed to become disabled by age and gender are shown below:

Percentage assumed to become disabled during the year		
Attained Age	Male	Female
25	0.03%	0.05%
30	0.04%	0.06%
35	0.05%	0.08%
40	0.07%	0.10%
45	0.10%	0.15%
50	0.18%	0.26%
55	0.36%	0.49%
60	0.90%	1.21%
65+	2.22%	2.89%

Termination (not due to disability or retirement) rates

The rates at which participants are assumed to terminate employment by age and gender are shown below:

Representative Termination Rates

Percentage assumed to leave during the year		
Attained Age	Male	Female
25	7.20%	17.70%
30	3.30%	5.60%
35	2.30%	3.20%
40	1.60%	2.20%
45	0.30%	0.40%
50+	0.00%	0.00%

Retirement rates

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), it is assumed that 100% of participants retire at age 65.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: Union Tank Car Company East Chicago, Indiana Hourly Employees' Retirement Plan (Tank)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	None
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ 100% of participants are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: ■ 100% of participants are assumed to elect a single life annuity
Percent married	80% of males; 80% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Demographic Assumptions

Disability rates	None
Termination (not due to disability or retirement) rates	Not applicable - all actives are eligible for early retirement

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Retirement rates

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), it is assumed that 100% of participants retire at age 63.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: FlightSafety International Inc. Retirement Income Plan (FlightSafety)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant would have attained age 55.
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	None
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ 100% of participants are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: ■ 100% of participants are assumed to elect a single life annuity
Percent married	80% of males; 80% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Disability rates None

Termination (not due to disability or retirement) rates The rates at which participants are assumed to terminate employment by age and gender are shown below:

Representative Termination Rates:

Percentage assumed to leave during the year		
Attained Age	Male	Female
25	7.72%	7.94%
30	7.22%	7.72%
35	6.28%	7.22%
40	5.15%	6.28%
45	3.98%	5.15%
50	2.56%	3.98%
55	0.94%	2.56%
60	0.09%	0.94%
65+	0.00%	0.09%

Retirement rates For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), it is assumed that 100% of participants retire at age 65.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: Precision Steel Warehouse, Incorporated Hourly Employees Pension Plan and Trust (Precision)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement.
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	Upon disablement
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ 100% of participants are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: ■ 100% of participants are assumed to elect a single life annuity
Percent married	100% of males; 100% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Demographic Assumptions

Disability rates	None
Termination (not due to disability or retirement) rates	None

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Retirement rates

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), it is assumed that 100% of participants retire at age 65.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: Omaha World-Herald Employee Retirement Plan (Omaha)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	Upon disablement
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ 100% of participants are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: ■ 100% of participants are assumed to elect a single life annuity
Percent married	100% of males; 100% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Disability rates None

Termination (not due to disability or retirement) rates Not applicable - all actives are eligible for early retirement.

Retirement rates For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants are assumed to retire by age are shown below:

Percentage assumed to retire during the year	
Attained Age	Rates
55-59	1.50%
60	2.50%
61	4.00%
62	12.00%
63	12.00%
64	12.00%
65+	100.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: Union Underwear Pension Plan (Fruit of the Loom)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	
- Benefits payable in annuity form	Age 60 if eligible for early retirement, else the later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
- Benefits payable in lump sum form	Immediate
■ Disability benefit	Upon disablement
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: <ul style="list-style-type: none">■ For Legacy participants who have attained age 62 with 10 years of service, 100% are assumed to elect a lump sum.■ For all other participants:<ul style="list-style-type: none">- 90% are assumed to elect an immediate lump sum- 10% are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: <ul style="list-style-type: none">■ For Legacy participants who have attained age 62 with 10 years of service, 100% are assumed to elect a lump sum.■ For all other participants:<ul style="list-style-type: none">- 90% are assumed to elect an immediate lump sum- 10% are assumed to elect a single life annuity

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Percent married 80% of males; 80% of females. Used to value pre-retirement surviving spouse benefits.

Spouse age Spouses of male participants are assumed to be two years younger; spouses of female participants are assumed to be two years older.

Demographic Assumptions

Disability rates The rates at which participants are assumed to become disabled by age and gender are shown below:

Percentage assumed to become disabled during the year		
Attained Age	Male	Female
25	0.03%	0.03%
30	0.03%	0.04%
35	0.04%	0.07%
40	0.08%	0.13%
45	0.16%	0.24%
50	0.33%	0.40%
55	0.69%	0.64%
60	1.15%	0.90%
65+	0.00%	0.00%

Termination (not due to disability or retirement) rates The rates at which participants are assumed to terminate employment by age are shown below:

Representative Termination Rates

Percentage assumed to leave during the year	
Attained Age	Rates
25	17.00%
30	12.00%
35	8.00%
40	7.00%
45	7.00%
50	7.00%
55	10.00%
60	10.00%
65+	10.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Retirement rates

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants are assumed to retire by age are shown below:

Percentage assumed to leave during the year	
Attained Age	Rates
55-59	5.00%
60	10.00%
61	10.00%
62	25.00%
63	25.00%
64	25.00%
65-69	40.00%
70+	100.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: Group Retirement Plan for Employees of Dexter Shoe Company and Pan Am Shoe Company (Dexter)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	None
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination and retirement from employment: ■ 100% of participants are assumed to elect an immediate lump sum.
Percent married	80% of males; 80% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Disability rates None

Termination (not due to disability or retirement) rates The rates at which participants are assumed to terminate employment by age are shown below:

Representative Termination Rates

Percentage assumed to leave during the year	
Attained Age	Annual Rate
25	25.00%
30	17.60%
35	10.00%
40	7.50%
45	5.00%
50	2.50%
55+	0.00%

Retirement rates For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), it is assumed that 100% of participants retire at age 65.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: Justin Brands, Inc. Pension Plan (Justin)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	Upon disablement
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: <ul style="list-style-type: none">■ 100% of participants are assumed to elect a five year certain and life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: <ul style="list-style-type: none">■ 80% of participants are assumed to elect an immediate lump sum■ 20% of participants are assumed to elect a five year certain and life annuity.
Percent married	85% of males; 85% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Disability rates

The rates at which participants are assumed to become disabled by age and gender are shown below:

Percentage assumed to become disabled during the year		
Attained Age	Salaried	Hourly
25	0.03%	0.15%
30	0.07%	0.16%
35	0.12%	0.19%
40	0.18%	0.30%
45	0.28%	0.45%
50	0.48%	0.69%
55	0.87%	1.19%
60	1.38%	1.80%
65+	1.88%	1.93%

Termination (not due to disability or retirement) rates

The rates at which participants are assumed to terminate employment by age and group are shown below:

Representative Termination Rates

Percentage assumed to leave during the year		
Attained Age	Salaried	Hourly
25	18.50%	37.98%
30	16.00%	32.08%
35	14.40%	24.40%
40	11.00%	18.00%
45	7.20%	12.56%
50	5.40%	7.92%
55	4.40%	4.08%
60	0.00%	0.92%
65+	0.00%	0.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Retirement rates

■ Non-Union

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants are assumed to retire by age are shown below:

Percentage assumed to retire during the year	
Attained Age	Rates
55	5.00%
56	2.50%
57	2.50%
58	2.50%
59	4.00%
60	4.00%
61	7.50%
62	25.00%
63	15.50%
64	25.00%
65+	100.00%

■ Union

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), it is assumed that 100% of participants retire at age 65.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Additional Assumptions

Cash flow

- Timing of benefit payments Annuity payments are payable monthly at the beginning of the month and lump sum payments are payable on date of decrement.

Methods

Valuation date	First day of plan year				
Funding target	Present value of accrued benefits as required by regulations under IRC §430.				
Target normal cost	Present value of benefits expected to accrue during the plan year plus plan-related expenses expected to be paid from plan assets during the plan year as required by regulations under IRC §430.				
Actuarial value of assets	<p>Average asset value of adjusted market values:</p> <table><tr><td>Earliest value in average:</td><td>Last day of 25th month before valuation date</td></tr><tr><td>Number of months between averaged values:</td><td>12 (3 points in the average)</td></tr></table>	Earliest value in average:	Last day of 25 th month before valuation date	Number of months between averaged values:	12 (3 points in the average)
Earliest value in average:	Last day of 25 th month before valuation date				
Number of months between averaged values:	12 (3 points in the average)				
Valuation of annuity contracts	With the exception of the former FlightSafety and Precision plans, the plans do not have any insurance contracts. For the FlightSafety and Precision plans, we have relied on information provided by MassMutual and Principal, respectively.				
Benefits not valued	All benefits described in the Plan Provisions section of this report were valued except for Omaha, Dexter, Tank, FlightSafety, Precision, CSI, Gen Re, and USAU plans, the disability benefit is valued implicitly. No explicit disability incidence rate is included in the actuarial assumptions for these plans. Willis Towers Watson has reviewed the plan provisions with the plan sponsor and, based on that review, is not aware of any other significant benefits required to be valued that were not.				

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Sources of Data and Other Information

The plan sponsor, through its third-party administrator, furnished participant data as of January 1, 2021. Information on assets, contributions and plan provisions was supplied by the plan sponsor. Data and other information were reviewed for reasonableness and consistency, but no audit was performed. Based on discussions with the plan sponsor, assumptions or estimates were made when data were not available, and the data was adjusted to reflect any significant events that occurred between the date the data was collected and the measurement date. In consultation with the plan sponsor, the following assumptions were made for missing or apparently inconsistent data elements:

- Missing dates of birth and dates of birth with a 1900 or 1901 birth year were populated based on the prior valuation data. For participants and beneficiaries currently receiving benefits, if an alternative data source is not available, they are assumed to be age 65.
- Missing or unknown gender for participants were populated based on the prior valuation data. If an alternative data source is not available, they are assumed to be female.
- Missing benefit information was populated based on the prior valuation data. If an alternative data source is not available, benefit amounts, forms of payment, and commencement dates were populated based on the plan provisions of the participant's former plan or were assumed to be the average amount for remaining participants in the same group.
- Survivor benefit amounts for new beneficiaries were reduced based on the J&S percentage in the prior valuation data.
- Missing accrued benefits for active participants were populated based on the prior valuation data. If an alternative data source is not available, accrued benefits were estimated as the average accrued benefit with respect to the participant's location.
- Missing or unknown statuses for records who were in the prior valuation were assumed to be unchanged from the prior valuation.

We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

Assumptions Rationale - Significant Economic Assumptions

Discount rate	The basis chosen was selected by the plan sponsor from among choices prescribed by law, all of which are based on observed market data over certain periods of time.
Lump sum conversion rate	As required by IRC §430, lump sum benefits are valued using "annuity substitution", so that the interest rates assumed are effectively the same as described above for the discount rate.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Plan-related expenses As required by regulations, plan-related expenses are calculated by estimating the expenses to be paid from the trust during the coming year (including, for example, expected PBGC premiums and actuarial, accounting, legal, administration and trustee fees to be paid from the trust).

Rates of increase in compensation Assumed compensation increases are based on plan sponsor expectations.

For the Former GEICO participants, plan experience from 2013 through 2015 was studied in December 2016 in support of the estimate of future experience.

Assumptions Rationale - Significant Demographic Assumptions

Healthy Mortality Assumptions used for funding purposes are as prescribed by IRC §430(h).

Disabled Mortality Assumptions used for funding purposes are as prescribed by IRC §430(h).

Termination Termination rates remain unchanged from those used by the prior plan sponsors for former Acme and former 2016 and 2017 plans except as noted below:

For the former JM Employees and JM Hourly plans, termination rates were based on an experience study prepared by the prior actuary covering the period from January 1, 2011 to December 31, 2015, and the expectation that future rates, elections and circumstances of the employer will not differ significantly from the period studied.

For the former GEICO plan, termination rates were based on an experience study conducted in November 2014, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future. Assumed termination rates differ by service and gender because of observed differences in termination rates by gender, and service.

For the former Lubrizol Salaried and Lubrizol Wage plans, termination rates were based on an experience study conducted in 2014, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future. Assumed termination rates differ by age and gender because of observed differences in termination rates by age and gender.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Disability

Disability rates remain unchanged from those used by the prior plan sponsors for former Acme and former 2016 and 2017 plans except as noted below:

For the former JM Employees and JM Hourly plans, disability rates were based on an experience study prepared by the prior actuary covering the period from January 1, 2011 to December 31, 2015, and the expectation that future rates, elections and circumstances of the employer will not differ significantly from the period studied.

Retirement

Retirement rates remain unchanged from those used by the prior plan sponsors for former Acme and former 2016 and 2017 plans except as noted below:

For the former JM Employees and JM Hourly plans, retirement rates were based on an experience study prepared by the prior actuary covering the period from January 1, 2011 to December 31, 2015, and the expectation that future rates, elections and circumstances of the employer will not differ significantly from the period studied.

For the former GEICO plan, retirement rates were based on an experience study conducted in November 2014, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.

For the former Lubrizol Salaried and Lubrizol Wage plans, retirement rates were based on an experience study conducted in 2014, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future. Retirement rates are based on plan sponsor expectations for the future reflecting current economic conditions with periodic monitoring of observed gains and losses caused by retirement patterns different than assumed.

Benefit commencement date for deferred benefits

- Preretirement death benefit
Surviving spouses are assumed to begin benefits at the earliest permitted commencement date because ERISA requires benefits to start then unless the spouse elects to defer. If the spouse elects to defer, actuarial increases from the earliest commencement date must be given, so that a later commencement date is expected to be of approximately equal value, and experience indicates that most spouses do take the benefit as soon as it is available.
- Deferred vested benefit
Deferred vested participants are assumed to begin benefits based on rates applied to a number of commencement ages based on an analysis of actual commencement patterns.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Form of payment

Form of payment assumptions remain unchanged from those used by the prior plan sponsors for former Acme and former 2016 and 2017 plans except as noted below:

For the former JM Employees and JM Hourly plans, form of payment assumptions were based on an experience study prepared by the prior actuary covering the period from January 1, 2011 to December 31, 2015, and the expectation that future rates, elections and circumstances of the employer will not differ significantly from the period studied.

The percentage of eligible participants assumed to elect a lump sum at the time of termination or retirement for the former GEICO plan was based on GEICO's direction after an analysis of actual experience from the date that lump sum payments were first available through December 2017 and expectations for future behavior.

For the former Lubrizol Salaried plan, the percentage of retiring participants assumed to take lump sums is based on observed experience through the census date.

For the former Lubrizol Wage plan, participants are assumed to elect the normal form. Annuity forms of payment are offered on an actuarial equivalent basis, so experience different from assumed would not cause significant gains or losses.

Prescribed Methods

Funding methods

The methods used for funding purposes as described in Appendix A, including the method of determining plan assets, are "prescribed methods set by law", as defined in the actuarial standards of practice (ASOPs). These methods are required by IRC §430, or were selected by the plan sponsor from a range of methods permitted by IRC §430.

Changes in Assumptions, Methods and Estimation Techniques

Change in assumptions and methods since prior valuation

- The segment interest rates used to calculate the funding target and target normal cost were updated to the current valuation date as required by IRC §430.
- The mortality projection scale used to calculate the funding target and target normal cost was updated from Scale MP-2018 to Scale MP-2019, as required by IRC §430.
- The method used to determine the actuarial value of assets for the former Acme Pension and Acme Perla plans was changed to use smoothed assets averaged over the last three years as a result of the merger.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

Plan Name	Berkshire Hathaway Consolidated Pension Plan
Plan Sponsor EIN	47-0679606
ERISA Plan #	001
Plan Year Ending	12/31/2021

The required attachment marked with an "X" in the Attachment column is included within the Accountant's Opinion attachment to Sch. H, Part III, Line 3, which consists of the entire audit report issued by the plan's Independent Qualified Public Accountant (IQPA).

Form/Schedule	Line #	Description	Attachment
5500 Sch. H	Line 3	Financial statements used in formulating the IQPA's opinion	X
5500 Sch. H	Line 4i	Schedule of Assets (Held at End of Year)	X
5500 Sch. H	Line 4i	Schedule of Assets (Acquired and Disposed of Within Year)	
5500 Sch. H	Line 4j	Schedule of Reportable Transactions	X
5500 Sch. H	Line 4a	Schedule of Delinquent Participant Contributions	

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue Service
Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation**Single-Employer Defined Benefit Plan
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

File as an attachment to Form 5500 or 5500-SF.

OMB No. 1210-0110

2021**This Form is Open to Public
Inspection**

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

Round off amounts to nearest dollar.

Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

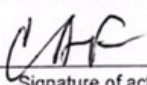
A Name of plan BERKSHIRE HATHAWAY CONSOLIDATED PENSION PLAN		B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF BERKSHIRE HATHAWAY CREDIT CORPORATION		D Employer Identification Number (EIN) 47-0679606	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500	

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2021			
2 Assets:			
a Market value		2a	4,980,611,007
b Actuarial value		2b	4,711,057,322
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	29,933	2,035,712,791	2,035,712,791
b For terminated vested participants	7,965	453,167,910	453,167,910
c For active participants	12,772	1,572,398,221	1,625,598,913
d Total	50,670	4,061,278,922	4,114,479,614
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐			
a Funding target disregarding prescribed at-risk assumptions		4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor		4b	
5 Effective interest rate		5	5.66%
6 Target normal cost			
a Present value of current plan year accruals		6a	83,279,501
b Expected plan-related expenses		6b	36,538,216
c Total (line 6a + line 6b)		6c	119,817,717

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	CHAD FIX		10/3/2022
		Signature of actuary	Date
CHAD FIX		2006729	
Type or print name of actuary		Most recent enrollment number	
WILLIS TOWERS WATSON US LLC		312-288-7700	
Firm name		Telephone number (including area code)	
233 SOUTH WACKER DRIVE SUITE 1800			
CHICAGO	IL	60606	
Address of the firm			

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2021
v. 201209

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.36 %	3rd segment: 6.11 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 64
23 Mortality table(s) (see instructions)	☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.....	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):												
a Target normal cost (line 6c).....	31a	119,817,717										
b Excess assets, if applicable, but not greater than line 31a	31b	119,817,717										
32 Amortization installments:	<table border="1"> <thead> <tr> <th></th> <th>Outstanding Balance</th> <th>Installment</th> </tr> </thead> <tbody> <tr> <td>a Net shortfall amortization installment</td> <td>0</td> <td>0</td> </tr> <tr> <td>b Waiver amortization installment</td> <td>0</td> <td>0</td> </tr> </tbody> </table>				Outstanding Balance	Installment	a Net shortfall amortization installment	0	0	b Waiver amortization installment	0	0
	Outstanding Balance	Installment										
a Net shortfall amortization installment	0	0										
b Waiver amortization installment	0	0										
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33											
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	34	0										
		Carryover balance	Prefunding balance									
35 Balances elected for use to offset funding requirement		0	0									
36 Additional cash requirement (line 34 minus line 35)	36	0										
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	0										
38 Present value of excess contributions for current year (see instructions)												
a Total (excess, if any, of line 37 over line 36)	38a	0										
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0										
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0										
40 Unpaid minimum required contributions for all years	40	0										

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:	
a Schedule elected	☐ 2 plus 7 years ☐ 15 years
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

SCHEDULE SB ATTACHMENTS

Schedule SB – Statement by Enrolled Actuary

Plan Sponsor	Berkshire Hathaway Credit Corporation
EIN/PN	47-0679606 / 001
Plan Name	Berkshire Hathaway Consolidated Pension Plan
Valuation Date	January 1, 2021
Enrolled Actuary	Chad Fix
Enrollment Number	20-06729

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 7
Explanation of Discrepancy in Prior Year Funding Standard Carryover Balance
or Prefunding Balance
as of January 1, 2021

The prior year Funding Standard Carryover Balance/Prefunding Balance was \$130,116,393 on line 13 of the prior-year Schedule SB and is \$132,835,186 on line 7 of the current year Schedule SB. The balance has been adjusted due to the merger of the below plans into the Berkshire Hathaway Consolidated Pension Plan. Listed below are the Carryover and Prefunding Balances for the plans as of January 1, 2020.

Plan Name	Plan EIN/PN	Funding Standard Carryover Balance	Prefunding Balance
Acme Brick Company Pension Plan	75-2864968 / 001	0	2,711,467
Acme Brick Co Union Pension Plan for Employees Represented by the United Steel, Paper & Forestry, Rubber, Etc., Local No 602 of Perla , AR	75-2864968 / 004	0	7,326

2020 Schedule SB Line 13 Adjusted for Merger

	Funding Standard Carryover Balance	Prefunding Balance
Line 13 without adjustment	74,438,021	130,116,393
Total merged into the Berkshire Hathaway Consolidated Pension Plan	0	2,718,793
Line 13 with adjustment	74,438,021	132,835,186

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22
Description of Weighted Average Retirement Age
as of January 1, 2021

See Schedule SB, Part V - Statement of Actuarial Assumptions/Methods for retirement rates. The average retirement age for Line 22 was calculated by determining the average age at retirement for those current active participants expected to reach retirement, based on all current decrements assumed.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Economic Assumptions

Interest rate basis

- Applicable month January
- Interest rate basis Segment rates based on average bond yields for the 24 months ending with the first month preceding the valuation date (December), adjusted as required for interest rate stabilization

Interest rates

	Reflecting Stabilization	Not Reflecting Stabilization
■ First segment rate	4.75%	1.75%
■ Second segment rate	5.36%	3.04%
■ Third segment rate	6.11%	3.65%
■ Effective interest rate	5.66%	3.32%

Rates not reflecting stabilization are used to determine PBGC variable rate premiums if the alternative method is used, and are used to determine the PBGC FTAP and the PBGC 4010 FS.

Annual rates of increase

■ Compensation

■ Representative rates

GEICO

Future compensation increases will vary by age as follows:

Attained Age	Percent Increase
Under 30	5.75%
30-34	4.25%
35-39	3.75%
40-44	3.25%
45-49	2.75%
50-54	2.50%
55-59	2.25%
60-64	2.00%
65+	2.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Lubrizol Salaried and Wage plans

A graded salary scale is used to project current compensation. Sample rates are shown below:

Attained Age	Percent Increase
25 & under	6.50%
30	5.75%
35	5.00%
40	4.50%
45	4.00%
50	3.25%
55	2.75%
60 & over	2.50%

■ Social Security wage base 3.00%

■ Statutory limits on compensation and benefits 0.00%

Plan-related expenses

Plan-related expenses are assumed to equal the administrative expenses for the prior year plus the estimated change in PBGC premiums. For 2021, this amount was \$36,538,216.

Demographic Assumptions

Mortality

- Healthy mortality rates Separate IRS-prescribed annuitant and non-annuitant tables with 'static' projection of assumed mortality improvements based on based on the RP/MP-2014 Society of Actuaries study and subsequent updates (including, for 2021 plan years, the MP-2019 mortality improvement scale).
- Disabled life mortality rates Same method as used for healthy lives
- Lump sum mortality §417(e) unisex mortality table for 2021.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: Acme Brick Company Pension Plan

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant would have attained age 55
■ Deferred vested benefit	The later of age 65 or termination of employment
■ Disability benefit	The later of age 65 or disablement
■ Retirement benefit	The later of age 65 or retirement
Form of payment	All participants are assumed to elect a five year certain and life annuity.
Percent married	100% of males; 100% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Wife 3 years younger than husband
Disability rates	The rates at which participants are assumed to become disabled by age and employment group are shown below:

Percentage assumed to become disabled during the year

Attained Age	Salaried & Commissioned	Hourly
25	0.03%	0.15%
30	0.07%	0.16%
35	0.12%	0.19%
40	0.18%	0.30%
45	0.28%	0.45%
50	0.48%	0.69%
55	0.87%	1.19%
60	1.38%	1.80%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Termination (not due to disability or retirement) rates

The rates at which participants are assumed to terminate employment by age and employment group are shown below:

Percentage assumed to leave during the year		
Attained Age	Salaried & Commissioned	Hourly
25	18.5%	37.98%
30	16.0%	32.08%
35	14.4%	24.40%
40	11.0%	18.00%
45	7.2%	12.56%
50	5.4%	7.92%
55	4.4%	4.08%
60	0.0%	0.92%

Retirement

Rates at which participants are assumed to retire by age are shown below.

Percentage assumed to retire during the year	
Age	Rate
55	5.0%
56-58	2.5%
59-60	4.0%
61	7.5%
62	25.0%
63	15.0%
64-69	25.0%
70	100.0%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

**Former Plan: Acme Brick Company Union Pension Plan For Employees
Represented by the United Steel, Paper, & Forestry, Rubber, Manufacturing,
Energy, Allied Industrial and Service Workers International Union (USW), Local
No. 602 of Perla, Arkansas**

Demographic and Other Assumptions

Inclusion date The valuation date coincident with or next following the date on which the employee becomes a participant.

New or rehired employees It was assumed there will be no new or rehired employees.

Benefit commencement dates

- Preretirement death benefit The later of the death of the active participant or the date the participant would have attained age 60
- Deferred vested benefit The later of age 65 or termination of employment
- Disability benefit The later of age 65 or disablement
- Retirement benefit The later of age 65 or retirement

Form of payment All participants are assumed to elect a single life annuity.

Percent married 100% of males; 100% of females. Used to value pre-retirement surviving spouse benefits.

Spouse age Wife 3 years younger than husband

Disability rates The rates at which participants are assumed to become disabled by age are shown below:

Percentage assumed to become disabled during the year

Attained Age	Rate
25	0.15%
30	0.16%
35	0.19%
40	0.30%
45	0.45%
50	0.69%
55	1.19%
60	1.80%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Termination (not due to disability or retirement) rates

The rates at which participants are assumed to terminate employment by age are shown below:

Percentage assumed to leave during the year	
Attained Age	Rates
25	37.98%
30	32.08%
35	24.40%
40	18.00%
45	12.56%
50	7.92%
55	4.08%
60	0.92%

Retirement

Age 65 with 5 years of participation, or present age, if greater.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: Pension Plan for Employees of Government Employees Companies (GEICO)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee attains the eligibility requirements for participation.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Deferred vested benefit	Upon termination of employment if an immediate lump sum is elected, otherwise deferred to age 65. For current deferred participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	None
■ Retirement benefit	Upon termination of employment
Form of payment	<p>Upon termination of employment:</p> <ul style="list-style-type: none">■ 40% of participants are assumed to elect a lump sum, payable immediately.■ 60% of participants defer commencement to age 65. For these participants:<ul style="list-style-type: none">- 25% are assumed to elect a lump sum- 75% are assumed to elect an annuity. One-half of married participants are assumed to elect a single life annuity, and one-half are assumed to elect a joint and 50% survivor annuity. All single participants are assumed to elect a single life annuity. <p>Upon retirement from employment:</p> <ul style="list-style-type: none">■ 25% of participants are assumed to elect a lump sum■ 75% of participants are assumed to elect an annuity. One-half of married participants are assumed to elect a single life annuity, and one-half are assumed to elect a joint and 50% survivor annuity. All single participants are assumed to elect a single life annuity.
Percent married	80% of males; 80% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Wife 3 years younger than husband

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Covered pay Assumed plan compensation for the year beginning on the valuation date was determined as the current annual rate of pay.

Demographic Assumptions

Disability rates None

Termination (not due to disability or retirement) rates The rates at which participants are assumed to terminate employment by age, service and gender are shown below:

Representative Termination Rates

Percentage of Males assumed to leave during the year

Attained Age	Years of Service				
	0-1	2	3	4	5+
20	22.00%	16.00%	14.00%	12.00%	17.60%
25	22.00%	16.00%	14.00%	12.00%	11.90%
30	22.00%	16.00%	14.00%	12.00%	8.20%
35	22.00%	16.00%	14.00%	12.00%	6.40%
40	22.00%	16.00%	14.00%	12.00%	5.50%
45	22.00%	16.00%	14.00%	12.00%	4.30%
50	22.00%	16.00%	14.00%	12.00%	3.30%
55	22.00%	16.00%	14.00%	12.00%	3.30%
60	22.00%	16.00%	14.00%	12.00%	3.30%

Percentage of Females assumed to leave during the year

Attained Age	Years of Service				
	0-1	2	3	4	5+
20	24.00%	17.00%	14.00%	12.00%	15.40%
25	24.00%	17.00%	14.00%	12.00%	11.80%
30	24.00%	17.00%	14.00%	12.00%	8.50%
35	24.00%	17.00%	14.00%	12.00%	6.70%
40	24.00%	17.00%	14.00%	12.00%	5.00%
45	24.00%	17.00%	14.00%	12.00%	4.40%
50	24.00%	17.00%	14.00%	12.00%	2.70%
55	24.00%	17.00%	14.00%	12.00%	2.70%
60	24.00%	17.00%	14.00%	12.00%	2.70%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
 EIN / PN: 47-0679606 / 001
 Plan Sponsor: Berkshire Hathaway Credit Corporation
 Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Retirement rates

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants retire by age are shown below:

Percentage assumed to retire during the year	
Attained Age	Rate
55-59	5.00%
60	10.00%
61	7.50%
62	15.00%
63	15.00%
64	20.00%
65	20.00%
66	25.00%
67	25.00%
68	15.00%
69	15.00%
70+	100.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: The Lubrizol Corporation Pension Plan (Lubrizol Salaried)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant would have attained age 55
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	Age 65
■ Retirement benefit	Upon termination of employment
Form of payment	<p>Upon termination of employment:</p> <ul style="list-style-type: none">■ 90% of participants are assumed to elect a lump sum.■ 10% of participants are assumed to elect the ten year certain and life annuity form of payment, deferred to the assumed benefit commencement date. <p>Upon retirement from employment:</p> <ul style="list-style-type: none">■ 90% of participants are assumed to elect a lump sum.■ 10% of participants are assumed to elect the ten year certain and life annuity form of payment.
Percent married	85% of males; 50% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Covered pay

Compensation is projected from base earnings (actual pay net of bonuses) paid in the year prior to the valuation date and target bonus amounts. Projected pays consist of base earnings increased with salary scale and target bonus amounts. These target bonus amounts are calculated based on employees' target bonus percentages for the year of the valuation as a percent of estimated base earnings. Compensation for the current year reflects actual bonus paid in the year. Compensation is limited by Internal Revenue Code Section 401(a)(17).

Demographic Assumptions

Disability rates

The rates at which participants are assumed to become disabled by age and gender are shown below:

Percentage assumed to become disabled during the year		
Attained Age	Males	Females
30	0.048%	0.080%
40	0.117%	0.211%
50	0.358%	0.533%
55	0.722%	0.952%

Termination (not due to disability or retirement) rates

The rate at which participants are assumed to terminate employment by age and gender are shown below:

Representative Termination Rates

Percentage assumed to leave during the year		
Attained Age	Males	Females
30	6.40%	7.30%
35	5.00%	5.60%
40	4.00%	4.30%
45	3.10%	3.30%
50	2.50%	2.50%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Retirement rates

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants retire by age are shown below:

Percentage assumed to retire during the year	
Attained Age	Rates
55-59	5.00%
60	10.00%
61	15.00%
62	20.00%
63	15.00%
64	25.00%
65	35.00%
66	25.00%
67	30.00%
68	30.00%
69	30.00%
70 & Older	100.00%

Deferred vested participants are assumed to retire at age 65, except for Transferred Employees affected by the sale of NPM who are assumed to retire at age 62.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: The Lubrizol Corporation Wage Employees' Pension Plan (Lubrizol Wage)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	For Schedule 4 participants, upon disablement. For Schedule 1 and 3 participants, age 65.
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ 100% of participants are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: ■ 100% of participants are assumed to elect the normal form of payment, determined by their Schedule.
Percent married	85% of males; 50% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.
Covered pay	Compensation assumed paid in the current year beginning on the valuation date equals the actual plan compensation paid in the prior year increased according to the compensation increase assumption. Compensation is limited by Internal Revenue Code Section 401(a)(17).

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Disability rates

The rates at which participants are assumed to become disabled by age and gender are shown below:

Percentage assumed to become disabled during the year		
Attained Age	Males	Females
30	0.048%	0.080%
40	0.117%	0.211%
50	0.358%	0.533%
55	0.722%	0.952%

Termination (not due to disability or retirement) rates

The rates at which participants are assumed to terminate employment by age and gender are shown below:

Representative Termination Rates:

Percentage assumed to leave during the year		
Attained Age	Males	Females
30	6.40%	7.30%
35	5.00%	5.60%
40	4.00%	4.30%
45	3.10%	3.30%
50	2.50%	2.50%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Retirement

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants retire by age are shown below:

Percentage assumed to retire during the year	
Attained Age	Rates
55-59	5.00%
60	10.00%
61	15.00%
62	20.00%
63	15.00%
64	25.00%
65	35.00%
66	25.00%
67	30.00%
68	30.00%
69	30.00%
70 & Older	100.00%

Deferred vested participants are assumed to retire at age 65, except for Transferred Employees affected by the sale of NPM who are assumed to retire at age 62.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: Central States Indemnity Co. of Omaha Employees' Pension Plan (CSI)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant would have attained age 55
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	None
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ 100% of participants are assumed to elect a single life annuity form of payment, deferred to the assumed benefit commencement date Upon retirement from employment: ■ 100% of participants are assumed to elect a single life annuity form of payment.
Percent married	100% of males; 100% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Disability rates None

Termination (not due to disability or retirement) rates The rates at which participants are assumed to terminate employment by service and gender are shown below:

Representative Termination Rates:

Percentage assumed to leave during the year		
Attained Service	Males	Females
1	20.00%	25.00%
2	20.00%	25.00%
3	20.00%	25.00%
4	6.00%	25.00%
5	6.00%	15.00%
6	6.00%	15.00%
7	6.00%	15.00%
8	0.00%	15.00%
9	0.00%	15.00%
10	0.00%	15.00%
11-19	0.00%	5.00%
20+	0.00%	0.00%

Retirement For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), it is assumed that 100% of participants retire at age 65.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: Employee Retirement Plan of General Re Corporation and its Affiliates (Gen Re)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	None
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: <ul style="list-style-type: none">■ For single participants:<ul style="list-style-type: none">- 80% are assumed to elect an immediate lump sum- 20% are assumed to elect a single life annuity, deferred to the assumed benefit commencement date■ For married participants:<ul style="list-style-type: none">- 75% are assumed to elect an immediate lump sum- 15% are assumed to elect a single life annuity, deferred to the assumed benefit commencement date- 10% are assumed to elect a 50% joint and survivor form, deferred to the assumed benefit commencement date. Upon retirement from employment: <ul style="list-style-type: none">■ For single participants:<ul style="list-style-type: none">- 80% are assumed to elect a lump sum- 20% are assumed to elect a single life annuity■ For married participants:<ul style="list-style-type: none">- 75% are assumed to elect a lump sum- 15% are assumed to elect a single life annuity- 10% are assumed to elect a 100% joint and survivor form.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
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Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

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Percent married 85% of males; 55% of females. Used to value pre-retirement surviving spouse benefits.

Spouse age Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Demographic Assumptions

Disability rates None

Termination (not due to disability or retirement) rates The rates at which participants are assumed to terminate employment by age are shown below:

Representative Termination Rates

Percentage assumed to leave during the year	
Attained Age	Rates
25	10.00%
30	7.80%
35	6.40%
40	5.30%
45	3.60%
50	1.60%
55+	0.00%

Retirement rates For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants are assumed to retire by age are shown below:

Percentage assumed to retire during the year	
Attained Age	Rates
55	2.00%
56	2.00%
57	2.00%
58	5.00%
59	5.00%
60	10.00%
61	10.00%
62	25.00%
63	12.00%
64	12.00%
65+	100.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: Johns Manville Employees Retirement Plan (JM Employees)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	The later of age 63 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	Upon disablement if eligible for early retirement, otherwise at normal retirement date
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ 100% of participants are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: ■ 55% of participants are assumed to elect a single life annuity ■ 45% of participants are assumed to elect a 100% joint and survivor form
Percent married	70% of males; 60% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be two years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Disability rates 1985 Pension Disability Table, Class 1 with 40% weighting

Termination (not due to disability or retirement) rates The rates at which participants are assumed to terminate employment by age are shown below:

Representative Termination Rates

Percentage assumed to leave during the year	
Attained Age	Rates
25	24.10%
30	15.80%
35	11.40%
40	9.10%
45	8.10%
50	7.30%
55	3.80%
60	2.90%
65+	0.00%

Retirement rates For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants are assumed to retire by age are shown below:

Percentage assumed to retire during the year	
Attained Age	Rates
55-59	7.00%
60	10.00%
61	15.00%
62	25.00%
63	20.00%
64	20.00%
65	30.00%
66-69	25.00%
70+	100.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: Johns Manville Hourly Retirement Plan (JM Hourly)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant would have attained age 55
■ Deferred vested benefit	The later of age 61 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	Upon disablement
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: <ul style="list-style-type: none">■ 100% of participants are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: <ul style="list-style-type: none">■ 60% of participants are assumed to elect a single life annuity■ 40% of participants are assumed to elect a 100% joint and survivor form
Percent married	70% of males; 50% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be two years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
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Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Disability rates 1985 Pension Disability Table, Class 1

Termination (not due to disability or retirement) rates The rates at which participants are assumed to terminate employment by age are shown below:

Representative Termination Rates

Percentage assumed to leave during the year	
Attained Age	Rates
25	18.51%
30	12.19%
35	8.78%
40	7.00%
45	6.21%
50	5.63%
55	2.92%
60	0.00%
65+	0.00%

Retirement rates For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants are assumed to retire by age are shown below:

Percentage assumed to retire during the year	
Attained Age	Rates
45-59	3.00%
60	6.00%
61	12.00%
62	27.00%
63	25.00%
64	25.00%
65-69	35.00%
70+	100.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: United States Aviation Underwriters, Incorporated Retirement Income Plan (USAU)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	None
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: <ul style="list-style-type: none">■ 75% of participants are assumed to elect an immediate lump sum■ 25% of participants are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: <ul style="list-style-type: none">■ 75% of participants are assumed to elect a lump sum■ 25% of participants are assumed to elect a single life annuity 100% of deferred vested participants are assumed to elect a lump sum.
Percent married	85% of males; 85% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
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Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

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Demographic Assumptions

Disability rates None

Termination (not due to disability or retirement) rates The rates at which participants are assumed to terminate employment by age are shown below:

Representative Termination Rates

Percentage assumed to leave during the year	
Attained Age	Rates
25	10.50%
30	10.50%
35	10.50%
40	7.50%
45	3.75%
50+	0.00%

Retirement rates For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants are assumed to retire by age are shown below:

Percentage assumed to retire during the year	
Attained Age	Rates
50-59	2.50%
60	5.00%
61	5.00%
62	15.00%
63	15.00%
64	5.00%
65-69	30.00%
70+	100.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: UTC Railcar Repair Services Defined Benefit Plan (Railcar)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	The later of age 63 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	Upon disablement
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ 100% of participants are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: ■ 100% of participants are assumed to elect a single life annuity
Percent married	100% of males; 100% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Disability rates

The rates at which participants are assumed to become disabled by age are shown below:

Percentage assumed to become disabled during the year	
Attained Age	Rates
25	0.18%
30	0.23%
35	0.35%
40	0.50%
45	0.75%
50	1.25%
55	5.00%
60	3.00%
65+	0.00%

Termination (not due to disability or retirement) rates

The rates at which participants are assumed to terminate employment by age are shown below:

Representative Termination Rates:

Percentage assumed to leave during the year	
Attained Age	Rates
25	15.00%
30	10.00%
35	9.00%
40	8.00%
45	7.00%
50	5.00%
55	5.00%
60+	0.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Retirement rates

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants are assumed to retire by age and social security normal retirement age (SSNRA) are shown below:

Percentage assumed to retire during the year			
Age	SSNRA 65	SSNRA 66	SSNRA 67
60	5.00%	5.00%	5.00%
61	20.00%	20.00%	20.00%
62	30.00%	30.00%	30.00%
63	10.00%	10.00%	10.00%
64	10.00%	10.00%	10.00%
65	100.00%	75.00%	75.00%
66	100.00%	100.00%	50.00%
67	100.00%	100.00%	100.00%
68	100.00%	100.00%	100.00%
69	100.00%	100.00%	100.00%
70+	100.00%	100.00%	100.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: The Marmon Consolidated Defined Benefit Plan (Marmon)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	Upon disablement
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ 100% of participants are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: ■ 100% of participants are assumed to elect a single life annuity
Percent married	100% of males; 100% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Disability rates

The rates at which participants are assumed to become disabled by age and gender are shown below:

Percentage assumed to become disabled during the year		
Attained Age	Male	Female
25	0.03%	0.05%
30	0.04%	0.06%
35	0.05%	0.08%
40	0.07%	0.10%
45	0.10%	0.15%
50	0.18%	0.26%
55	0.36%	0.49%
60	0.90%	1.21%
65+	2.22%	2.89%

Termination (not due to disability or retirement) rates

The rates at which participants are assumed to terminate employment by age and gender are shown below:

Representative Termination Rates

Percentage assumed to leave during the year		
Attained Age	Male	Female
25	7.20%	17.70%
30	3.30%	5.60%
35	2.30%	3.20%
40	1.60%	2.20%
45	0.30%	0.40%
50+	0.00%	0.00%

Retirement rates

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), it is assumed that 100% of participants retire at age 65.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: Union Tank Car Company East Chicago, Indiana Hourly Employees' Retirement Plan (Tank)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	None
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ 100% of participants are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: ■ 100% of participants are assumed to elect a single life annuity
Percent married	80% of males; 80% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Demographic Assumptions

Disability rates	None
Termination (not due to disability or retirement) rates	Not applicable - all actives are eligible for early retirement

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Retirement rates

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), it is assumed that 100% of participants retire at age 63.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: FlightSafety International Inc. Retirement Income Plan (FlightSafety)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant would have attained age 55.
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	None
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ 100% of participants are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: ■ 100% of participants are assumed to elect a single life annuity
Percent married	80% of males; 80% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Disability rates None

Termination (not due to disability or retirement) rates The rates at which participants are assumed to terminate employment by age and gender are shown below:

Representative Termination Rates:

Percentage assumed to leave during the year		
Attained Age	Male	Female
25	7.72%	7.94%
30	7.22%	7.72%
35	6.28%	7.22%
40	5.15%	6.28%
45	3.98%	5.15%
50	2.56%	3.98%
55	0.94%	2.56%
60	0.09%	0.94%
65+	0.00%	0.09%

Retirement rates For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), it is assumed that 100% of participants retire at age 65.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

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Former Plan: Precision Steel Warehouse, Incorporated Hourly Employees Pension Plan and Trust (Precision)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement.
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	Upon disablement
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ 100% of participants are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: ■ 100% of participants are assumed to elect a single life annuity
Percent married	100% of males; 100% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Demographic Assumptions

Disability rates	None
Termination (not due to disability or retirement) rates	None

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

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Retirement rates

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), it is assumed that 100% of participants retire at age 65.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: Omaha World-Herald Employee Retirement Plan (Omaha)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	Upon disablement
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: ■ 100% of participants are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: ■ 100% of participants are assumed to elect a single life annuity
Percent married	100% of males; 100% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

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Demographic Assumptions

Disability rates None

Termination (not due to disability or retirement) rates Not applicable - all actives are eligible for early retirement.

Retirement rates For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants are assumed to retire by age are shown below:

Percentage assumed to retire during the year	
Attained Age	Rates
55-59	1.50%
60	2.50%
61	4.00%
62	12.00%
63	12.00%
64	12.00%
65+	100.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

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Former Plan: Union Underwear Pension Plan (Fruit of the Loom)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	
- Benefits payable in annuity form	Age 60 if eligible for early retirement, else the later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
- Benefits payable in lump sum form	Immediate
■ Disability benefit	Upon disablement
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: <ul style="list-style-type: none">■ For Legacy participants who have attained age 62 with 10 years of service, 100% are assumed to elect a lump sum.■ For all other participants:<ul style="list-style-type: none">- 90% are assumed to elect an immediate lump sum- 10% are assumed to elect a single life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: <ul style="list-style-type: none">■ For Legacy participants who have attained age 62 with 10 years of service, 100% are assumed to elect a lump sum.■ For all other participants:<ul style="list-style-type: none">- 90% are assumed to elect an immediate lump sum- 10% are assumed to elect a single life annuity

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Percent married 80% of males; 80% of females. Used to value pre-retirement surviving spouse benefits.

Spouse age Spouses of male participants are assumed to be two years younger; spouses of female participants are assumed to be two years older.

Demographic Assumptions

Disability rates The rates at which participants are assumed to become disabled by age and gender are shown below:

Percentage assumed to become disabled during the year		
Attained Age	Male	Female
25	0.03%	0.03%
30	0.03%	0.04%
35	0.04%	0.07%
40	0.08%	0.13%
45	0.16%	0.24%
50	0.33%	0.40%
55	0.69%	0.64%
60	1.15%	0.90%
65+	0.00%	0.00%

Termination (not due to disability or retirement) rates The rates at which participants are assumed to terminate employment by age are shown below:

Representative Termination Rates

Percentage assumed to leave during the year	
Attained Age	Rates
25	17.00%
30	12.00%
35	8.00%
40	7.00%
45	7.00%
50	7.00%
55	10.00%
60	10.00%
65+	10.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

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Retirement rates

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants are assumed to retire by age are shown below:

Percentage assumed to leave during the year	
Attained Age	Rates
55-59	5.00%
60	10.00%
61	10.00%
62	25.00%
63	25.00%
64	25.00%
65-69	40.00%
70+	100.00%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

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Former Plan: Group Retirement Plan for Employees of Dexter Shoe Company and Pan Am Shoe Company (Dexter)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	None
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination and retirement from employment: ■ 100% of participants are assumed to elect an immediate lump sum.
Percent married	80% of males; 80% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
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Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

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Demographic Assumptions

Disability rates None

Termination (not due to disability or retirement) rates The rates at which participants are assumed to terminate employment by age are shown below:

Representative Termination Rates

Percentage assumed to leave during the year	
Attained Age	Annual Rate
25	25.00%
30	17.60%
35	10.00%
40	7.50%
45	5.00%
50	2.50%
55+	0.00%

Retirement rates For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), it is assumed that 100% of participants retire at age 65.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

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Former Plan: Justin Brands, Inc. Pension Plan (Justin)

Demographic and Other Assumptions

Inclusion date	The valuation date coincident with or next following the date on which the employee becomes a participant.
New or rehired employees	It was assumed there will be no new or rehired employees.
Benefit commencement dates	
■ Preretirement death benefit	The later of the death of the active participant or the date the participant is eligible for early retirement
■ Deferred vested benefit	The later of age 65 or termination of employment. For current deferred vested participants beyond normal retirement age, benefits are assumed to commence on the valuation date and actuarial increases are applied to the accrued benefit.
■ Disability benefit	Upon disablement
■ Retirement benefit	Upon termination of employment
Form of payment	Upon termination of employment: <ul style="list-style-type: none">■ 100% of participants are assumed to elect a five year certain and life annuity, deferred to the assumed benefit commencement date Upon retirement from employment: <ul style="list-style-type: none">■ 80% of participants are assumed to elect an immediate lump sum■ 20% of participants are assumed to elect a five year certain and life annuity.
Percent married	85% of males; 85% of females. Used to value pre-retirement surviving spouse benefits.
Spouse age	Spouses of male participants are assumed to be three years younger; spouses of female participants are assumed to be three years older.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
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Valuation Date:	January 1, 2021

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Demographic Assumptions

Disability rates

The rates at which participants are assumed to become disabled by age and gender are shown below:

Percentage assumed to become disabled during the year		
Attained Age	Salaried	Hourly
25	0.03%	0.15%
30	0.07%	0.16%
35	0.12%	0.19%
40	0.18%	0.30%
45	0.28%	0.45%
50	0.48%	0.69%
55	0.87%	1.19%
60	1.38%	1.80%
65+	1.88%	1.93%

Termination (not due to disability or retirement) rates

The rates at which participants are assumed to terminate employment by age and group are shown below:

Representative Termination Rates

Percentage assumed to leave during the year		
Attained Age	Salaried	Hourly
25	18.50%	37.98%
30	16.00%	32.08%
35	14.40%	24.40%
40	11.00%	18.00%
45	7.20%	12.56%
50	5.40%	7.92%
55	4.40%	4.08%
60	0.00%	0.92%
65+	0.00%	0.00%

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Retirement rates

■ Non-Union

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants are assumed to retire by age are shown below:

Percentage assumed to retire during the year	
Attained Age	Rates
55	5.00%
56	2.50%
57	2.50%
58	2.50%
59	4.00%
60	4.00%
61	7.50%
62	25.00%
63	15.50%
64	25.00%
65+	100.00%

■ Union

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), it is assumed that 100% of participants retire at age 65.

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Additional Assumptions

Cash flow

- Timing of benefit payments Annuity payments are payable monthly at the beginning of the month and lump sum payments are payable on date of decrement.

Methods

Valuation date	First day of plan year				
Funding target	Present value of accrued benefits as required by regulations under IRC §430.				
Target normal cost	Present value of benefits expected to accrue during the plan year plus plan-related expenses expected to be paid from plan assets during the plan year as required by regulations under IRC §430.				
Actuarial value of assets	<p>Average asset value of adjusted market values:</p> <table><tr><td>Earliest value in average:</td><td>Last day of 25th month before valuation date</td></tr><tr><td>Number of months between averaged values:</td><td>12 (3 points in the average)</td></tr></table>	Earliest value in average:	Last day of 25 th month before valuation date	Number of months between averaged values:	12 (3 points in the average)
Earliest value in average:	Last day of 25 th month before valuation date				
Number of months between averaged values:	12 (3 points in the average)				
Valuation of annuity contracts	With the exception of the former FlightSafety and Precision plans, the plans do not have any insurance contracts. For the FlightSafety and Precision plans, we have relied on information provided by MassMutual and Principal, respectively.				
Benefits not valued	All benefits described in the Plan Provisions section of this report were valued except for Omaha, Dexter, Tank, FlightSafety, Precision, CSI, Gen Re, and USAU plans, the disability benefit is valued implicitly. No explicit disability incidence rate is included in the actuarial assumptions for these plans. Willis Towers Watson has reviewed the plan provisions with the plan sponsor and, based on that review, is not aware of any other significant benefits required to be valued that were not.				

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Sources of Data and Other Information

The plan sponsor, through its third-party administrator, furnished participant data as of January 1, 2021. Information on assets, contributions and plan provisions was supplied by the plan sponsor. Data and other information were reviewed for reasonableness and consistency, but no audit was performed. Based on discussions with the plan sponsor, assumptions or estimates were made when data were not available, and the data was adjusted to reflect any significant events that occurred between the date the data was collected and the measurement date. In consultation with the plan sponsor, the following assumptions were made for missing or apparently inconsistent data elements:

- Missing dates of birth and dates of birth with a 1900 or 1901 birth year were populated based on the prior valuation data. For participants and beneficiaries currently receiving benefits, if an alternative data source is not available, they are assumed to be age 65.
- Missing or unknown gender for participants were populated based on the prior valuation data. If an alternative data source is not available, they are assumed to be female.
- Missing benefit information was populated based on the prior valuation data. If an alternative data source is not available, benefit amounts, forms of payment, and commencement dates were populated based on the plan provisions of the participant's former plan or were assumed to be the average amount for remaining participants in the same group.
- Survivor benefit amounts for new beneficiaries were reduced based on the J&S percentage in the prior valuation data.
- Missing accrued benefits for active participants were populated based on the prior valuation data. If an alternative data source is not available, accrued benefits were estimated as the average accrued benefit with respect to the participant's location.
- Missing or unknown statuses for records who were in the prior valuation were assumed to be unchanged from the prior valuation.

We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

Assumptions Rationale - Significant Economic Assumptions

Discount rate	The basis chosen was selected by the plan sponsor from among choices prescribed by law, all of which are based on observed market data over certain periods of time.
Lump sum conversion rate	As required by IRC §430, lump sum benefits are valued using "annuity substitution", so that the interest rates assumed are effectively the same as described above for the discount rate.

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Plan-related expenses As required by regulations, plan-related expenses are calculated by estimating the expenses to be paid from the trust during the coming year (including, for example, expected PBGC premiums and actuarial, accounting, legal, administration and trustee fees to be paid from the trust).

Rates of increase in compensation Assumed compensation increases are based on plan sponsor expectations.

For the Former GEICO participants, plan experience from 2013 through 2015 was studied in December 2016 in support of the estimate of future experience.

Assumptions Rationale - Significant Demographic Assumptions

Healthy Mortality Assumptions used for funding purposes are as prescribed by IRC §430(h).

Disabled Mortality Assumptions used for funding purposes are as prescribed by IRC §430(h).

Termination Termination rates remain unchanged from those used by the prior plan sponsors for former Acme and former 2016 and 2017 plans except as noted below:

For the former JM Employees and JM Hourly plans, termination rates were based on an experience study prepared by the prior actuary covering the period from January 1, 2011 to December 31, 2015, and the expectation that future rates, elections and circumstances of the employer will not differ significantly from the period studied.

For the former GEICO plan, termination rates were based on an experience study conducted in November 2014, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future. Assumed termination rates differ by service and gender because of observed differences in termination rates by gender, and service.

For the former Lubrizol Salaried and Lubrizol Wage plans, termination rates were based on an experience study conducted in 2014, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future. Assumed termination rates differ by age and gender because of observed differences in termination rates by age and gender.

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Disability

Disability rates remain unchanged from those used by the prior plan sponsors for former Acme and former 2016 and 2017 plans except as noted below:

For the former JM Employees and JM Hourly plans, disability rates were based on an experience study prepared by the prior actuary covering the period from January 1, 2011 to December 31, 2015, and the expectation that future rates, elections and circumstances of the employer will not differ significantly from the period studied.

Retirement

Retirement rates remain unchanged from those used by the prior plan sponsors for former Acme and former 2016 and 2017 plans except as noted below:

For the former JM Employees and JM Hourly plans, retirement rates were based on an experience study prepared by the prior actuary covering the period from January 1, 2011 to December 31, 2015, and the expectation that future rates, elections and circumstances of the employer will not differ significantly from the period studied.

For the former GEICO plan, retirement rates were based on an experience study conducted in November 2014, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.

For the former Lubrizol Salaried and Lubrizol Wage plans, retirement rates were based on an experience study conducted in 2014, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future. Retirement rates are based on plan sponsor expectations for the future reflecting current economic conditions with periodic monitoring of observed gains and losses caused by retirement patterns different than assumed.

Benefit commencement date for deferred benefits

- Preretirement death benefit
Surviving spouses are assumed to begin benefits at the earliest permitted commencement date because ERISA requires benefits to start then unless the spouse elects to defer. If the spouse elects to defer, actuarial increases from the earliest commencement date must be given, so that a later commencement date is expected to be of approximately equal value, and experience indicates that most spouses do take the benefit as soon as it is available.
- Deferred vested benefit
Deferred vested participants are assumed to begin benefits based on rates applied to a number of commencement ages based on an analysis of actual commencement patterns.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Form of payment

Form of payment assumptions remain unchanged from those used by the prior plan sponsors for former Acme and former 2016 and 2017 plans except as noted below:

For the former JM Employees and JM Hourly plans, form of payment assumptions were based on an experience study prepared by the prior actuary covering the period from January 1, 2011 to December 31, 2015, and the expectation that future rates, elections and circumstances of the employer will not differ significantly from the period studied.

The percentage of eligible participants assumed to elect a lump sum at the time of termination or retirement for the former GEICO plan was based on GEICO's direction after an analysis of actual experience from the date that lump sum payments were first available through December 2017 and expectations for future behavior.

For the former Lubrizol Salaried plan, the percentage of retiring participants assumed to take lump sums is based on observed experience through the census date.

For the former Lubrizol Wage plan, participants are assumed to elect the normal form. Annuity forms of payment are offered on an actuarial equivalent basis, so experience different from assumed would not cause significant gains or losses.

Prescribed Methods

Funding methods

The methods used for funding purposes as described in Appendix A, including the method of determining plan assets, are "prescribed methods set by law", as defined in the actuarial standards of practice (ASOPs). These methods are required by IRC §430, or were selected by the plan sponsor from a range of methods permitted by IRC §430.

Changes in Assumptions, Methods and Estimation Techniques

Change in assumptions and methods since prior valuation

- The segment interest rates used to calculate the funding target and target normal cost were updated to the current valuation date as required by IRC §430.
- The mortality projection scale used to calculate the funding target and target normal cost was updated from Scale MP-2018 to Scale MP-2019, as required by IRC §430.
- The method used to determine the actuarial value of assets for the former Acme Pension and Acme Perla plans was changed to use smoothed assets averaged over the last three years as a result of the merger.

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Schedule SB, Line 25 Change in Method

The method used to determine the actuarial value of assets for the former Acme Pension and Acme Perla plans was changed to use smoothed assets averaged over the last three years as a result of the merger.

The valuation software used to produce the actuarial information submitted on this schedule is different than used for the previous valuation due to a change in both the enrolled actuary for the plan and the business organization providing actuarial services to the plan, and such change in software may be considered to be a method change. The new method is substantially the same as the method used by the prior enrolled actuary and is consistent with the description of the method contained in the prior actuarial valuation report and Schedule SB of Form 5500 (disregarding the effects of any changes that are automatically approved under final IRC 430 regulations). The funding target and target normal cost (without regard to any adjustments for employee contributions and plan-related expenses), as determined for the prior plan year by the new enrolled actuary (using the actuarial assumptions of the prior enrolled actuary and disregarding the effects of any changes that are automatically approved under final IRC 430 regulations) are both within 3% of those values as determined by the prior enrolled actuary. The actuarial value of plan assets, as determined by the new enrolled actuary as of the valuation date for the prior plan year (using actuarial assumptions of the prior enrolled actuary), is within 2% of the value for that prior plan year as determined by the prior enrolled actuary. Therefore the change in funding method receives automatic approval under IRS Rev. Proc. 2017-56.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
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Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V

Former Plan: Acme Brick Company Pension Plan

Plan Provisions

The plan was restated effective January 1, 2014. The most recent amendment reflected in the following plan provisions was effective June 12, 2020.

Covered employees

All Acme Brick Company employees hired before March 1, 2013, excluding employees in a collective bargaining unit which does not provide for coverage under this plan.

Employees originally employed at a Jenkins Brick Company location who, on or after March 1, 2013, becomes employed at an Acme Brick location, will not become a participant in the pension plan.

Participation date

The January 1 or July 1 after having attained the age of 21 and having worked at least 1,000 hours during the first 12 months of employment (or any subsequent calendar year).

No employees who were not originally employed by the employer before March 1, 2013 are eligible to participate in the plan.

Status of the plan

Benefit accruals are frozen as of July 15, 2017. No new employees who were not originally employed by the employer before March 1, 2013 are eligible to participate in the plan.

Definitions

Vesting service

One year of vesting service is granted for each calendar year beginning in 1976 in which an employee has completed at least 1,000 hours of service.

In the initial year of hire and the ultimate year of termination, partial vesting service will be granted for years in which fewer than 1,000 hours are worked.

Vesting service for participants of the prior plan up to January 1, 1976 will be granted for all continuous, uninterrupted employment with the employer.

Employees of American Tire Supply will receive vesting service under this plan from the later of their employment date and August 1, 1994.

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Employees of Eureka Brick will receive vesting service under this plan as under their prior plan prior to acquisition by Acme Brick Company.

Vesting service continues to accrue even after the plan freeze date (July 15, 2017).

Benefit service

One year of benefit service will be granted for each calendar year beginning in 1976 that an employee works or is paid for at least 2,080 hours of service.

If less than 2,080 hours are worked, benefit service is granted at the rate of 1/2,080 for each hour of service (in a year in which an employee works at least 1,000 hours).

In the initial year of hire and the ultimate year of termination, partial benefit service will be granted for years in which fewer than 1,000 hours are worked.

Benefit service for participants of the prior plan up to January 1, 1976 will be granted for all continuous, uninterrupted employment with the employer.

Employees of Featherlite Corporation will receive benefit service under this plan from the later of their employment date and January 1, 1978.

Employees of American Tile Supply will receive benefit service under this plan from the later of their employment date and January 1, 1996.

Employees of Eureka Brick will receive benefit service under this plan as under their prior plan prior to acquisition by Acme Brick Company.

No benefit service will accrue in this plan after July 15, 2017.

Pensionable pay

Total W-2 (or W-2 equivalent) compensation, excluding 25% of commissions paid before July 1, 2013, annualized each year on the basis of benefit service. Compensation in excess of statutory maximum compensation limits (i.e. \$255,000 in 2013) is not considered.

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Plan Sponsor:	Berkshire Hathaway Credit Corporation
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Average compensation	<p>The average of the highest five consecutive calendar years of pensionable pay during the ten-year period ending on the earlier of the participant's termination date or retirement date.</p> <p>Compensation subsequent to the plan freeze date of July 15, 2017 will not be considered in determining average compensation.</p>
Social Security benefit	<p>The projected amount of the participant's primary Social Security benefit according to the law in effect at the date of termination of employment assuming continuation of then current earnings to age 65.</p> <p>For retirements after the freeze date of July 15, 2017, the primary Social Security benefit is calculated assuming the freeze date is the termination date.</p>
Normal retirement date (NRD)	<p>First of month coinciding with or next following the attainment of age 65 with five years of vesting service, or five years of participation, if earlier.</p>
Monthly pension benefit	<p>The monthly benefit, payable for life with a minimum of 60 monthly payments, is equal to:</p> <ol style="list-style-type: none">1.25% of average monthly compensation multiplied by the number of years of benefit service, minus1.25% of the primary Social Security benefit multiplied by the number of years of benefit service, limited to 40 years. <p>The minimum benefit is equal to \$7 per month per year of benefit service.</p>
Monthly preretirement death benefit	<p>50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and unreduced for early commencement.</p>

Eligibility for Benefits

Normal retirement	Retirement on NRD
Early retirement	Retirement before NRD and on or after both attaining age 55 and completing five years of vesting service

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
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Plan Sponsor:	Berkshire Hathaway Credit Corporation
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Postponed retirement	Retirement after NRD
Deferred vested termination	Termination for reasons other than death or retirement after completing five years of vesting service
Disability	At any age, provided the participant has completed at least 10 years of vesting service, retires because of total and permanent disability, and is eligible to receive federal Social Security disability benefits
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
Early retirement	The monthly pension benefit determined as of the early retirement date, reduced 5.0% for each year (1/240 th for each month) of payment before age 65.
Postponed retirement	The monthly pension benefit determined as of the actual retirement date
Deferred vested termination	The monthly pension benefit determined as of the termination date, reduced 5.0% for each year (1/240 th for each month) of payment before age 65.
Disablement	The monthly pension benefit determined as of the date of disability is payable on the first day of the month coinciding with or next following a 5-month waiting period, without reduction for early commencement.
Preretirement death	The monthly preretirement death benefit payable on behalf of an active employee is payable immediately, without reduction for early commencement.

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Plan Sponsor: Berkshire Hathaway Credit Corporation
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Other Plan Provisions

Forms of payment	Automatic 5 year certain and life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor for married participants.
Optional forms of payment	Single life 10 year certain and life 50% joint and survivor 75% joint and survivor 100% joint and survivor Lump sum (if less than \$5,000 for deferred vested participants) Upon termination of service, if the lump sum value of the accrued benefit is less than \$5,000, the lump sum amount is paid as soon as practical after termination.
Optional form conversion factors	For lump sums: 417(e) mortality and segment rates are determined as of November preceding the first day of the Plan year during which the benefit commences. For all others: 6.5% interest rate and the 1975 Group Annuity Mortality Table using unisex rates of 50% male rates and 50% female rates.
Company transfers	If an employee transfers employment between employers who have adopted this plan, his coverage will continue unaffected by such transfer except that any pension to which he may later become entitled will be provided jointly by the plan accounts maintained for each of the employers for whom he was employed. The amount of pension provided by any such plan account will be computed on the basis of the total benefit service under all plan accounts (excluding any overlap) with the amount so computed multiplied by the ratio that his benefit service under such plan account bears to his total benefit service under all such plan accounts.
Pension increases	None
Plan participants' contributions	None

Future Plan Changes

No future plan changes were recognized. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
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Plan Sponsor: Berkshire Hathaway Credit Corporation
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Changes in Benefits Valued Since Prior Year

The plan sponsor executed a plan amendment on June 12, 2020 that extended the plan freeze date from October 4, 2014 to July 15, 2017, thus granting additional benefit accruals for all participants that were employed between these two dates.

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EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: Acme Brick Company Union Pension Plan For Employees Represented by the United Steel, Paper, & Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (USW), Local No. 602 of Perla, Arkansas

Plan Provisions

These plan provisions are based on the provisions of the plan restated effective December 31, 2013.

Covered employees	Acme Brick Company employees who are represented by the United Steel, Paper & Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (USW), Local No. 602 of Perla, Arkansas
Participation date	<p>The January 1 or July 1 after having completed at least 1,000 hours during the first 12 months of employment (or any subsequent calendar year).</p> <p>No new employees hired on or after January 14, 2006 are eligible to participate in the plan.</p>
Status of the plan	Benefit accruals are frozen as of March 31, 2006. No new employees hired on or after January 14, 2006 are eligible to participate in the plan.

Definitions

Vesting service	<p>One year for each calendar year beginning in 1976 in which the employee has completed at least 1,000 hours of service.</p> <p>Additionally, for the year of hire and for the ultimate year of termination, partial vesting service is granted for years in which fewer than 1,000 hours are worked.</p> <p>Vesting service for participants of the prior plan up to January 1, 1976 will be granted for all uninterrupted employment with the employer.</p> <p>Vesting service continues to accrue even after the plan froze on March 31, 2006.</p>
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Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Benefit service	<p>One year for each calendar year beginning in 1976 in which the employee works or is paid for at least 2,080 hours of service.</p> <p>If less than 2,080 hours are worked, benefit service is granted at the rate of 1/2,080 for each hour of service (in a year in which an employee works at least 1,000 hours)</p> <p>Additionally, in the initial year of hire and for the ultimate year of termination, partial benefit service is granted for years in which fewer than 1,000 hours are worked.</p> <p>Benefit service for participants of the prior plan up to January 1, 1976 will be granted for all uninterrupted employment with the employer.</p> <p>No benefit service is accrued after the plan freeze that took effect on March 31, 2006.</p>
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65 with five years of vesting service (or five years of participation, if earlier).
Monthly pension benefit	<p>An employee's monthly benefit is equal to:</p> <ol style="list-style-type: none">\$130, plus \$8 for each year of service in excess of 15 years (if service is under 20 years); or\$160, plus \$8 for each year of service in excess of 15 years (if service is 20 or more years, but less than 25 years); or\$195, plus \$8 for each year of service in excess of 15 years (if service is 25 or more years).
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 60th birthday.

Eligibility for Benefits

Normal retirement	Retirement on NRD
Early retirement	Retirement before NRD and on or after both attaining age 60 and completing five years of vesting service
Postponed retirement	Retirement after NRD

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Deferred vested termination	Termination for reasons other than death or retirement after completing five years of vesting service
Disability	At any age, provided the participant has completed at least 15 years of vesting service, retires because of total and permanent disability, and is eligible to receive federal Social Security disability benefits
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
Early retirement	The monthly pension benefit determined as of the early retirement date, reduced 1/15 th for each year (or 1/180 th per month) of payment before age 65.
Postponed retirement	The monthly pension benefit determined as of the actual retirement date
Deferred vested termination	The monthly pension benefit determined as of the termination date, reduced 1/15 th for each year (1/180 th for each month) of payment before age 65.
Disablement	The monthly pension benefit determined as of the date of the disablement, payable on the first day of the month coinciding with or next following a 5-month waiting period, without reduction for early commencement
Preretirement death	The monthly preretirement death benefit payable on behalf of an active employee is calculated similarly to the early retirement benefit.

Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
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Plan Name:	Berkshire Hathaway Consolidated Pension Plan
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Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Optional forms of payment

Certain and life
75% joint and survivor
100% joint and survivor
Lump sum (if less than \$5,000 for deferred vested participants)

Upon termination of service, if the lump sum value of the accrued benefit is less than \$5,000, the lump sum amount is paid as soon as practical after termination.

Any active participant eligible for a normal or late pension on or after March 31, 2006 will have the option to commence his pension, even while still employed. Such a participant can elect any available form of payment, including the lump sum option (even if greater than \$5,000).

Optional form conversion factors

For lump sums: 417(e) mortality and segment rates are determined as of November preceding the first day of the Plan year during which the benefit commences.

For all others: 6.5% interest and the 1975 Group Annuity Mortality Table using unisex rates of 50% male rates and 50% female rates.

Company transfers

If an employee transfers employment between employers who have adopted this plan, his coverage will continue unaffected by such transfer except that any pension to which he may later become entitled will be provided jointly by the plan accounts maintained for each of the employers for whom he was employed.

The amount of pension provided by any such plan account will be computed on the basis of the total benefit service under all plan accounts (excluding any overlap) with the amount so computed multiplied by the ratio that his benefit service under such plan account bears to his total benefit service under all such plan accounts.

Pension increases None

Plan participants' contributions None

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

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Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: Pension Plan for Employees of Government Employees Companies (GEICO)

Plan Provisions

The plan was originally effective January 1, 1976. The last amendment reflected herein is effective January 1, 2019.

Covered employees Any persons employed on a full-time or part-time basis.

Participation date

Each Employee who was a Participant on December 31, 1975 will remain a Participant on January 1, 1976. Each other Employee who was employed on December 31, 1975 prior to his 60th birthday will become a Participant on January 1, 1976.

Each Employee who was a Participant on December 31, 1994 will remain a Participant as of January 1, 1995.

Each Employee hired on or after January 1, 1995 and before September 1, 2004 will become a Participant on the January 1 of the Plan Year in which he has completed one year of service and attained age 21.

Status of plan The plan has ongoing benefit accruals. No new employees are eligible to participate in the plan on or after September 1, 2004.

Definitions

Credited service Years of service prior to January 1, 1976 plus years and partial years of service on and after January 1, 1976 and before January 1, 1995, while working full-time. On and after January 1, 1995, years and partial years of service while working full-time or part time.

Partial years of service are credited for months in which the Employee is compensated for at least one hour of service. Excluding service prior to the Employee's 21st birthday if hired on or after January 1, 1976. A full year of service is credited if the Employee is compensated for at least one hour of service for twelve consecutive months.

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Vesting service	The sum of years of service prior to January 1, 1976 and years of service on and after January 1, 1976 in which the Employee completes at least six months of service, excluding service prior to age 18, but not less than would have been credited on December 31, 1975. A month of service is credited when the Employee is compensated for at least one hour of service.
Earnings	Base pay of a Participant, excluding bonuses, overtime pay, severance pay, and other supplemental compensation.
Final Average Compensation/Salary	Average of the Earnings paid to a Participant during the 60 consecutive calendar months that produce the highest amount.
Primary Social Security benefit	The projected amount of the participant's primary Social Security benefit according to the law in effect at the date of termination of employment assuming continuation of then current earnings to age 65
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65.
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's earliest retirement age.

Eligibility for Benefits

Normal retirement	The first day of the month on or after attainment of age 65.
Postponed retirement	Retirement after NRD
Early retirement	Age 50 and 15 Years of Vesting Service.
Deferred vested termination	5 Years of Vesting Service.
Disability	5 Years of Vesting Service.
Preretirement death benefit	The spouse of any Participant who is entitled to a vested benefit and dies while actively employed or after the termination of employment but before his annuity start date.

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Benefits Paid Upon the Following Events

Normal retirement	<p>is the greatest of (a), (b), or (c):</p> <ul style="list-style-type: none">(a) 2% of Final Average Annual Earnings times Years of Benefit Service (maximum of 25), plus 1% of Final Average Annual Earnings multiplied by Years of Benefit Service between 25 and 35, plus $\frac{3}{4}$ of 1% of Final Average Annual Earnings multiplied by Years of Benefit Service in excess of 35, less 50% of the Primary Social Security Benefit.(b) \$240 times Years of Benefit Service.(c) The amount payable to the Participant under the Predecessor Plan assuming that his "Base Earnings" on December 1, 1971 remain unchanged to Normal Retirement Date.
Postponed retirement	The monthly pension benefit determined as of the actual retirement date.
Early retirement	The Normal Retirement Income is reduced $\frac{5}{12}$ of 1% for each full month of the first 10 years by which the Early Retirement Date precedes the Normal Retirement Date and reduced actuarially below age 55. The amount of the Normal Retirement Income is based on Years of Benefit Service to the date of retirement and the Primary Social Security Benefit is calculated as follows: The amount that would be payable to the Participant at his Normal Retirement Date determined under provisions of the Federal Social Security Act in effect on the date of termination assuming a constant annual earnings rate to the Normal Retirement Date multiplied by the ratio of Years of Benefit Service at termination to Years of Benefit Service to Normal Retirement Date.
Deferred vested termination	The Normal Retirement Income above based on Years of Benefit Service to date of termination and Primary Social Security Benefit calculated as follows: The amount that would be payable to the Participant at his Normal Retirement Date determined under provisions of the Federal Social Security Act in effect on the date of termination assuming a constant annual earnings rate to the Normal Retirement Date multiplied by the ratio of Years of Benefit Service at termination to Years of Benefit Service to Normal Retirement Date. The vested terminated Participant may elect Early Retirement with at least 15 years of Vesting Service. The

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Early Retirement Benefit is reduced in the same manner as for active Participants

Disablement

The Normal Retirement Income payable at Normal Retirement Date assuming a constant rate of earnings from date of disability to Normal Retirement Date, and including all years of disability in Years of Benefit Service.

Preretirement death

Prior to early retirement eligibility

The amount which would have been payable to the spouse had the Participant terminated on the date he died, survived to his earliest retirement age, retired (having elected a 50% joint and survivor annuity with his spouse named as the survivor) and then died the day after retirement. Monthly payments will begin on what would have been the Participant's earliest retirement date and continue for the spouse's life. Alternatively, the surviving spouse may elect to defer payments to a date no later than the participant's normal retirement date. If such an election is made, the benefit amount will be adjusted to reflect the timing of payments. The participant's retirement income will be actuarially reduced to reflect the cost of providing the pre-retirement survivor annuity.

After early retirement eligibility

The amount which would have been payable to the spouse had the Participant retired on the first day of the month in which death occurred, having elected a 50% joint and survivor annuity with his spouse named as the survivor. Monthly payments will begin as of the first day of the month following the Participant's death and will continue for the spouse's life. Alternatively, the surviving spouse may elect to defer payments to a date no later than the participant's normal retirement date. If such an election is made the benefit amount will be adjusted to reflect the timing of payments. The participant's retirement income will be actuarially reduced to reflect the cost of providing the pre-retirement survivor annuity.

Other Plan Provisions

Forms of payment

Automatic single life form for unmarried participants.

Automatic actuarially equivalent 50% joint and survivor form for married participants.

Optional forms of payment

50% joint and survivor

75% joint and survivor

100% joint and survivor

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Plan Sponsor: Berkshire Hathaway Credit Corporation

Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Social Security Level Income

Lump sum (for participants terminating on or after June 1, 2014)

Optional form conversion factors

417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences.

Pension Increases

None

Plan participants' contributions

None

Maximum limits on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes take effect. Increases in the dollar limits are assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

No future plan changes were recognized. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

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Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: The Lubrizol Corporation Pension Plan (Lubrizol)

Plan Provisions

The plan was amended and restated effective January 1, 2016. The last amendment reflected herein is effective January 1, 2019.

Covered employees	All eligible employees of adopting subsidiaries participate in the Plan.
Participation date	The plan is closed to new participants effective January 1, 2010.
Status of plan	The plan has ongoing benefit accruals. No new employees are eligible to participate in the plan on or after January 1, 2010.

Definitions

Credited Service	Elapsed time, computed to the nearest 1/12 th year, beginning on the later of January 1, 1989 and the employee's hire date and ending on the employee's severance date. Credited service earned prior to January 1, 1989 is included.
Vesting Service	Elapsed time, computed to the nearest 1/365 th year, beginning on the later of January 1, 1989 and the employee's hire date and ending on the employee's severance date. Vesting service earned prior to January 1, 1989 is included.
Credited Average Basic Compensation	Average of a participant's monthly rates of basic compensation (which includes quarterly compensation plus bonuses plus overtime) in effect on each January 1. For Noveon participants, only Credited Average Basic Compensation on or after January 1, 2006 will be used.
Final Average Compensation	Average of the basic compensation received during the highest five consecutive calendar years within the most recent ten calendar years of participation prior to retirement or termination.
Covered Compensation	Average of the Social Security Wage Bases for the 35 years ending at the employee's Social Security Normal Retirement Age.
Normal retirement date (NRD)	Day of participant's 65th birthday.

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Valuation Date:	January 1, 2021

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Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday.
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Eligibility for Benefits

Normal retirement	Eligible on Normal Retirement Date.
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Early retirement	Eligible at age 55.
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Postponed retirement	Retirement after NRD
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Deferred vested termination	Eligible after 5 years of vesting service or at age 55.
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Disability	No disability benefits are provided under the Pension Plan (since disability benefits are provided under a separate Long-Term Disability Contract). However, a disabled participant eligible for benefits under such Contract is placed on disability leave until he reaches age 65, when he becomes eligible for normal retirement benefits under the Pension Plan.
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Preretirement death benefit	Upon the death of a vested active or former employee prior to the commencement of retirement benefits, the spouse of this employee is eligible to receive a spouse's retirement benefit, provided they have been married at least one year.
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Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Benefits Paid Upon the Following Events

Normal retirement

The monthly benefit is equal to the greater of:

- (a) 0.95% of Final Average Compensation up to Covered Compensation plus 1.45% of final average compensation in excess of Covered Compensation; such sum is then multiplied by years of benefit service (to the nearest 1/12th year) up to 30 years.
- (b) 1.35% times credited average basic compensation times years of benefit service (to the nearest 1/12th year).

The monthly benefit for participants formerly in the Agrigenetics Retirement Plan is equal to the greater of the Lubrizol benefit with all service, or the accrued benefit under the Agrigenetics plan as of December 31, 1994 plus the Lubrizol benefit with service after December 31, 1994.

The monthly benefit for participants formerly in the Carroll Scientific Inc. Defined Benefit Plan and Trust is equal to the greater of the Lubrizol benefit with all service, or the accrued benefit under the CSI Plan as of December 30, 1999 plus the Lubrizol benefit with service after January 1, 2000.

The monthly benefit for participants from Avecia is equal to the transferred accrued benefit as of January 31, 2004 plus the Lubrizol benefit with service after January 31, 2004.

The monthly benefit for participants formerly in the Noveon Salaried Pension Plan (merger as of January 1, 2006) is equal to the greater of the Lubrizol benefit with all service and prospective pay less the adjusted benefit payable by BF Goodrich, or the frozen accrued benefit under the Noveon plan as of February 28, 2006.

Early retirement

The pension benefit available at early retirement is the accrued normal retirement benefit with payments commencing at the participant's Normal Retirement Date or, alternatively, payable immediately with a reduction of 3/12% for each month the early retirement date precedes age 62.

Postponed retirement

The monthly pension benefit determined as of the actual retirement date.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
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Plan Sponsor: Berkshire Hathaway Credit Corporation
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SCHEDULE SB ATTACHMENTS

NPM Divestiture

Effective as of the date of employment termination for participants whose service severance is a result of the sale of NPM, such participants will be fully vested in their accrued normal retirement benefits under the Plan.

Affected employees who are at least age 50 as of December 31, 2006 but are less than 55 as of the closing date of the sale of NPM, and who retire or terminate from employment with NPM, its affiliates or successor on or after age 55 or considered a Transferred Employee will be eligible for early retirement benefits. Effective January 1, 2017, the plan was amended such that a Transferred Employee shall be eligible for early retirement benefits without regard to whether the Transferred Employee has terminated from NPM or its successors.

Deferred vested termination

The deferred vested benefit available following termination is the accrued normal retirement benefit and can be paid beginning at age 65, or on a reduced basis as early as age 55.

Preretirement death

Prior to early retirement eligibility

The benefit is based on the normal retirement formula as though the employee had retired (if eligible) or terminated employment the day before death and elected a 50% Joint and Survivor benefit. The benefit can be paid when the employee would have reached 55.

After early retirement eligibility

The benefit is based on the normal retirement formula as though the employee had retired (if eligible) or terminated employment the day before death and elected a 50% Joint and Survivor benefit. The benefit can be paid immediately.

Other Plan Provisions

Forms of payment

Automatic ten year certain and continuous form for unmarried participants.

Automatic actuarially equivalent 50% joint and survivor for married participants.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
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SCHEDULE SB ATTACHMENTS

Optional forms of payment	Single life 10-year certain and life 15-year certain and life 50% joint and survivor 75% joint and survivor 100% joint and survivor Lump sum
Optional form conversion factors	For lump sums: 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences For all others: 6.0% interest and the Revenue Ruling 2001-62 mortality table
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes take effect. Increases in the dollar limits are assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

No future plan changes were recognized. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

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Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: The Lubrizol Corporation Wage Employees' Pension Plan (Lubrizol Wage)

Plan Provisions

The plan was amended and restated effective January 1, 2016. The last amendment reflected herein is effective January 1, 2019.

Covered employees

All hourly full-time and part-time employees of Noveon employed at one of the locations listed below and who is also covered by a collective bargaining agreement with one of the unions listed below. This includes all former Performance Materials division wage employees of BFGoodrich who were actively employed by Noveon on February 28, 2001.

Schedule	Union Locals	Location
1	5	Akron, Ohio Plant 3
	72, 369, 522, 27	Louisville, Kentucky
	1294	Calvert City, Kentucky
2	342-C	Cincinnati, Ohio
3	465	Charlotte, North Carolina

Under Schedule 4 (Scher Chemical), collectively bargained employees from Union Local No. 560.

Participation date

Immediate eligibility for covered employees under Schedules 1, 2 and 3.

Collectively bargained employees (Union Local No. 560) under Schedule 4 (Scher Chemical) will enter upon the earlier of (a) attainment of age 20 ½ and 1 year of service (entry date is nearest January 1) or (b) six consecutive full calendar months of employment (entry date is January 1 coincident with or next following).

Effective January 1, 2014, the Plan is closed to new hires and re-hires.

Status of plan

The plan has ongoing benefit accruals. No new employees are eligible to participate in the plan on or after January 1, 2014.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
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Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Definitions

Benefit Service

Benefit Service for Schedules 1 through 3 shall reflect the period from the later of the participant's hire date by Noveon (or by BFGoodrich for former Performance Materials division employees) or the acquisition date below to the participant's Severance from Service date. Benefit Service shall include all completed years of service, all fractional years of service, calculated using the number of completed dates of service as a percentage of 365 days in a year.

Location	Acquisition Date
Charlotte	05/04/1992
Cincinnati	01/01/1987

Benefit service for Schedule 4 is based on 1,000 hours of service during a Plan Year during which the employee is an active participant.

Effective December 31, 2013, benefit service is frozen for Louisville participants with 10 years or less of vesting service and Calvert City participants with 5 years or less of vesting service.

Vesting service

Vesting Service for Schedules 1 through 3 shall reflect the period from the participant's hire date by Noveon (or by BFGoodrich for former Performance Materials division employees) to the participant's Severance from Service date.

Vesting service for Schedule 4 is based on a Plan Year of 1,000 or more hours of service.

Credited Average Basic Compensation

For Schedule 3, the average of a participant's monthly rates of basic compensation (which includes quarterly compensation plus bonuses plus overtime) in effect on each January 1, commencing January 1, 2006.

Final Average Compensation

For Schedule 3, the average of the basic compensation received during the highest five consecutive calendar years within the most recent ten calendar years of participation prior to retirement or termination. Compensation for this purpose commenced January 1, 2006.

Covered Compensation

Average of the Social Security Wage Bases for the 35 years ending at the Employee's Social Security Normal Retirement Age.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
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Plan Sponsor: Berkshire Hathaway Credit Corporation
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SCHEDULE SB ATTACHMENTS

Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65, except with a fifth anniversary of participation for Schedule 4.
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Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's earliest retirement age.
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Eligibility for Benefits

Normal retirement	Eligible on or after Normal Retirement Date (age 65 for all; except with a fifth anniversary of participation for Schedule 4).
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Early retirement	Eligible at age 55 with 10 years of Vesting Service for Schedules 1 and 2. Schedule 3 provides eligibility at age 55. Schedule 4 employees can retire from active employment at age 60 or age 55 with 15 years of Vesting Service. Schedule 1 employees can retire early with 30 years of Vesting Service.
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Postponed retirement	Retirement after NRD
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Deferred vested termination	<p>For Schedules 1, 2, and 3, upon termination after completing 5 years of vesting service. For Schedule 4, participants are fully vested after 4 years of vesting service with vesting accumulated evenly over the full years of vesting service.</p> <p>As of December 31, 2013, all frozen participants are automatically vested in their accrued benefit, regardless of whether they have attained 5 years of vesting service.</p>
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Disability	If a participant becomes disabled prior to attaining age 65 and after completing 5 years of Vesting Service, he is entitled to a Disability benefit.
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Preretirement death benefit	Upon death after completion of 5 years of vesting service, provided that the employee has been married to his current spouse for at least one year.
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EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Benefits Paid Upon the Following Events

Normal retirement

The monthly benefit is equal to the greater of (1) and (2):

- (1) Total Service Formula (taking into account all prior service of former Performance Materials division employees from BFGoodrich to the extent credited under the BFGoodrich Plan for Wage Employees): (a) offset by (b):
 - (a) Monthly amount as outlined in the Schedule below multiplied by Total Years of Benefit Service (limited to 44 years for Schedule 2 participants).
 - (b) Accrued Benefit from the BFGoodrich Plan for Wage Employees as of February 28, 2001.

Accrual of benefits under the Total Service Formula shall cease if and when benefit payments under the BFGoodrich Plan for Wage Employees commence prior to the participant's Normal Retirement Date.

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SCHEDULE SB ATTACHMENTS

- (2) Future Service Formula (taking into account only service with Noveon after February 28, 2001): Monthly amount as outlined in the Schedule below multiplied by Benefit Service after February 28, 2001.

Schedule	For Employees retiring on or after:	Monthly Pension Amount per year of Benefit Service:
1 – Akron	March 1, 2001	\$36.00
	August 1, 2001	37.00
1 – Louisville	March 1, 2001	40.00
	May 9, 2004	43.00 (future service only)
	June 1, 2007	45.00
	May 9, 2013	55.00
	May 1, 2018	60.00
	(UFCW employees only)	
	May 9, 2018	60.00
1 – Calvert City	March 1, 2001	40.00
	September 15, 2005	43.00 (future service only)
	October 13, 2008	48.00
	August 1, 2013	55.00
	August 1, 2018	60.00
2 – Cincinnati	January 1, 1987–	14.00
	April 1, 1993	
	April 1, 1993	15.00 (future service only)
	April 1, 1994	16.00 (future service only)
	April 1, 1996	17.00 (future service only)
	April 1, 1997	19.00 (future service only)
	April 1, 1998	21.00 (future service only)
	April 1, 1999	23.00 (future service only)
	April 1, 2000	25.00 (future service only)
	April 1, 2001	28.00 (future service only)
	April 1, 2002	29.00 (future service only)
	April 1, 2003	30.00 (future service only)
	April 1, 2004	32.00 (future service only)
	April 1, 2005	33.00 (future service only)
	April 1, 2006	34.00 (future service only)
	April 1, 2007	35.00 (future service only)
3 – Charlotte	March 1, 2001	

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The greater of (1) and (2):

- (1) Total Service Formula (taking into account all prior service and compensation of former Performance Materials division employees from BFGoodrich, to the extent credited under the BFGoodrich Plan for Wage Employees): The greater of (a) and (b), offset by (c):

- (a) Final Average Earnings Pension Amount: 1.15% of Final Average Monthly Earnings multiplied by years of Benefit Service, plus 0.45% of Final Average Monthly Earnings in excess of Covered Compensation, multiplied by the number of years of Benefit Service up to a maximum of 35 years.
- (b) Service Credit Pension Amount: \$16.50 per month multiplied by years of Benefit Service.
- (c) Accrued Benefit from the BFGoodrich Plan for Wage Employees as of February 28, 2001.

Accrual of benefits under the Total Service Formula shall cease if and when benefit payments under the BFGoodrich Plan for Wage Employees commence prior to the participant's Normal Retirement Age.

- (2) Future Service Formula (taking into account only service and compensation with Noveon after February 28, 2001): The greater of (a) and (b):

- (a) Final Average Earnings Pension Amount: 1.15% of Final Average Monthly Earnings multiplied by years of Benefit Service, plus 0.45% of Final Average Monthly Earnings in excess of Covered Compensation, multiplied by the number of years of Benefit Service up to a maximum of 35 years.
- (b) Service Credit Pension Amount: \$16.50 per month multiplied by years of Benefit Service.

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Effective March 1, 2006, the monthly benefit is equal to the greater of (1) and (2) less (3):

- (1) .95% of final average compensation up to Covered Compensation plus 1.45% of final average compensation in excess of Covered Compensation, such sum then multiplied by years of benefit service up to 30 years.
- (2) 1.35% times credited average basic compensation times years of benefit service (to the nearest 1/12th year).
- (3) Adjusted benefit payable by BFGoodrich.

The above result is subject to the minimum accrued benefit from the prior benefit formula (reduced by the benefit payable from BFGoodrich) as of February 28, 2006.

4 – Scher Chemicals December 31, 2004

The monthly benefit is equal to 1% of the participant's Average Compensation multiplied by Years of Benefit Service as a participant where Average Compensation consists of the average of the participant's highest five consecutive Plan Years of compensation.

Early retirement

Schedule	Earliest unreduced retirement age	Percentage reduction per month
1	62 or 30 years of Benefit Service	0.400%
2	65	0.167 (62-65) 0.250 (55-62)
3	62	0.250
4	65	Actuarial

Postponed retirement

The monthly pension benefit determined as of the actual retirement date.

NPM Divestiture

Effective as of the date of termination for participants whose service severance is a result of the sale of NPM, such participants will be fully vested in their accrued normal retirement benefits under the Plan.

Affected employees who are at least age 50 as of December 31, 2006 but have not yet attained their Early Retirement Date as of the closing date of the sale of NPM, and who retire or terminate from employment with NPM, its affiliates or successors on or after reaching his or her Early Retirement Date (counting service with NPM, its affiliates or successors thereto as service with the Employer) shall be eligible for early retirement benefits.

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Supplemental Retirement

For Schedule 1 participants who retire on or after age 55, but before age 62, with 30 or more years of Benefit Service, a supplemental benefit equal to (1) offset by (2):

(1) Benefit

Pension amount times 30 plus \$50, plus \$10 per year that age is greater than 55, plus pension amount plus \$5.50 per year of Benefit Service greater than 30

(2) Early Retirement Benefit.

The supplemental benefit is payable under the earlier of:

1. The participant's 62nd birthday, or
2. The participant's eligibility date for OASDI benefits under the Federal Social Security Act, or participant's death.

All prior service of former Performance Materials division employees from BFGoodrich, to the extent credited under the BFGoodrich Plan for Wage Employees, shall be taken into account for purposes of determining the early retirement supplement. However, The Lubrizol Corporation Wage Employees' Pension Plan shall only pay a fraction of the supplemental benefit. The fractional amount to be paid shall be equal to one (1) less a fraction, the numerator of which is the participant's Benefit Service as of February 28, 2001 (not to exceed 30), and the denominator of which is 30 years.

No supplement is payable if the BFGoodrich benefit commences prior to retirement.

Deferred vested termination

For Schedules 1 and 3, upon termination after completing 5 years of vesting service, the accrued monthly retirement benefit (determined in the same manner as for normal retirement) is payable commencing at age 65. An actuarially equivalent benefit is available as early as age 55.

For Schedule 1 participants with benefits frozen as of December 31, 2013, the accrued monthly retirement benefit (determined in the same manner as for normal retirement) is payable commencing at age 65, regardless of years of vesting service. An actuarially equivalent benefit is available as early as age 55.

For Schedule 2, upon termination after completing 5 years of vesting service, accrued monthly benefit payable at age 65 or reduced benefits (in the same manner as early retirement) as early as age 55 if 10 years of vesting service.

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For Schedule 4, participants are fully vested after 4 years of Vesting Service with vesting accumulated evenly over the full years of Vesting Service. An actuarially equivalent benefit is available as early as age 60 or age 55 with 15 years of Vesting Service.

Special Termination Benefit

For employees of Schedule 3 who are terminated due to Reduction in Force, who have attained age 50 but not yet reached age 55, and have completed at least 5 years of Vesting Service, a Special Termination Benefit is payable at Normal Retirement Date, or a reduced benefit is payable as early as age 55 that is equal to the Normal Retirement Benefit reduced by 0.5% for each full calendar month that benefit commencement precedes the participant's 62nd birthday.

If former Performance Materials division wage employees from BFGoodrich are terminated due to a Reduction in Force, The Lubrizol Corporation Wage Employees' Pension Plan shall pay all Special Deferred Vested Termination benefits (including any subsidized benefits related to prior service and compensation) in excess of the BFGoodrich Plan obligation to pay under the terms of the Deferred Vested Terminations benefit provisions.

Plant Closure Benefit

For employees of Schedule 1 who are terminated due to complete and permanent discontinuance of operations at a manufacturing plant, who have completed at least 25 years of Vesting Service (regardless of age), or had attained age 55 and had not completed 5 years of Vesting Service and is not receiving a Disability Pension, a Plant Closure benefit equal to the unreduced Normal Retirement Benefit is payable immediately. For those employees eligible only for a deferred vested benefit, they may elect a lump sum benefit equal to a multiple of pay, based on years of Vesting Service instead of receiving their Deferred Vested Pension.

For employees in Schedule 3: A benefit payable immediately equal to the greater of (1) and (2) below:

- (1) Final Average Earnings Pension Amount portion of the Normal Retirement Benefit reduced 0.50% for each full calendar month, up to a maximum of 84 months that benefit commencement precedes the participant's 62nd birthday.
- (2) Unreduced Service Credit Pension Amount.

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SCHEDULE SB ATTACHMENTS

Disablement

For Schedule 4 participants, the Disability benefit is equal to the Normal Retirement Benefit based on the monthly pension in effect and Benefit Service at the time the participant became disabled. The participant's accrued benefit is actuarially reduced for commencement prior to Normal Retirement Date. For Schedule 1 employees and Schedule 3 employees, no disability benefits are provided under the Pension Plan (since disability benefits are provided under a separate Long-Term Disability Contract). However, a disabled participant eligible for benefits under such contract is placed on disability leave until he reaches age 65, when he becomes eligible for normal retirement benefits under the Pension Plan

Preretirement death

Prior to early retirement
eligibility

50% of the participant's accrued benefit actuarially reduced for election of 50% J&S form of payment and further reduced for early commencement of benefits at age 55. Benefits will commence at pensioner's age 55.

For employees in Benefit Schedule 4 only:

An additional amount is payable to the Beneficiary as a lump sum with said amount determined by subtracting the value of the QPSA death benefit from the lump sum present value of the participant's accrued benefit.

After early retirement eligibility

50% of the participant's accrued benefit actuarially reduced for election of 50% J&S form of payment and further reduced for early commencement of benefits at the later of age 55 and age at death.

For employees in Benefit Schedule 1 only:

\$2,250 is paid to the estate of a deceased employee who terminates employment after age 60 and meets Early or Normal Retirement eligibility requirements.

For employees in Benefit Schedule 4 only:

An additional amount is payable to the Beneficiary as a lump sum with said amount determined by subtracting the value of the QPSA death benefit from the lump sum present value of the participant's accrued benefit.

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Other Plan Provisions

Forms of payment

Automatic 5-year certain and life (Schedule 1), single life form (Schedule 2), or a 10-year certain and life (Schedule 3 and 4) for unmarried participants

Automatic actuarially equivalent 50% joint and survivor for married participants.

Optional forms

Schedule 1	5-year certain and life 10-year certain and life 50% joint and survivor 75% joint and survivor 100% joint and survivor Lump sum
Schedule 2	Single life 5-year certain and life 10-year certain and life 50% joint and survivor 60% joint and survivor 70% joint and survivor 80% joint and survivor 90% joint and survivor 100% joint and survivor Level income annuity
Schedule 3	Single life 5-year certain and life (through May 2, 2006) 10-year certain and life 15-year certain and life (through May 2, 2010) 50% joint and survivor 75% joint and survivor 100% joint and survivor Lump sum (if less than \$5,000)
Schedule 4	Single life 5-year certain and life 50% joint and survivor 75% joint and survivor 100% joint and survivor Lump sum

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Optional form conversion	<p>For lump sums: 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences</p> <p>Schedule 1 and 2: For all others, 6.0% interest and 1983 GAM Male mortality table</p> <p>Schedule 3 and 4: For all others, 6.0% interest and Revenue Ruling 2001-62 mortality table</p>
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes take effect. Increases in the dollar limits are assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

No future plan changes were recognized. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

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Plan Sponsor:	Berkshire Hathaway Credit Corporation
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SCHEDULE SB ATTACHMENTS

Former Plan: Central States Indemnity Co. of Omaha employees' Pension Plan (CSI)

Plan Provisions

The plan was restated effective January 1, 2013. The most recent amendment reflected in the following plan provisions was effective July 24, 2017.

Covered employees	All employees of the Employer hired before June 1, 2006.
Participation date	<p>Covered employees are eligible for participation on the first of the month coincident with or next following age 19 and completion of at least 1,000 hours of employment in the 12 month period beginning on date of employment or any subsequent 12 month period beginning on an anniversary date.</p> <p>No new employees hired on or after June 1, 2006 are eligible to participate in the plan.</p>
Status of the plan	Benefit accruals are frozen as of December 31, 2016. No new employees hired on or after June 1, 2006 are eligible to participate in the plan.

Definitions

Accrued benefit	Frozen benefit as of December 31, 2016.
Vesting service	Each plan year with 1,000 hours of service is a Year of Vesting Service.
Credited service	Plan is frozen.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65 with 5 years of service.
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday.

Eligibility for Benefits

Normal retirement	Later of age 65 and 5 years of service.
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Early retirement	Age 55.
Postponed retirement	Retirement after NRD.
Deferred vested termination	100% vested at age 55 or 5 years of vesting service.
Disability	Not applicable.
Preretirement death benefit	5 years of vesting service.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
Early retirement	Accrued benefit, reduced by 6 2/3% per year for the first 5 years and 3 1/3% for the next 5 years that early retirement precedes normal retirement date.
Postponed retirement	Greater of accrued benefit on normal retirement date actuarially increased to late retirement date or accrued benefit on late retirement date.
Deferred vested termination	Accrued benefit payable as early as age 55 based on the early retirement reduction schedule.
Disablement	Not applicable
Preretirement death	
Prior to early retirement eligibility	The surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 50% joint and survivor annuity and died on the day after benefits commenced.
After early retirement eligibility	The surviving spouse receives a survivor annuity as if participant had commenced payment under the 50% joint and survivor annuity the day before the participant died.

Other Plan Provisions

Forms of payment	Automatic single life for unmarried participants. Automatic actuarially equivalent 50% joint and survivor.
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Optional forms of payment	Single life 10-year certain and life 50% joint and survivor 66 2/3% joint and survivor 75% joint and survivor 100% joint and survivor Any of the joint and survivor forms above with a 10, 15 or 20 year certain period Lump sum
Optional form conversion factors	For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. For all others: 7.0% interest. Group Annuity Mortality Table for 1983 male rates for participants and Group Annuity Mortality Table for 1983 female rates for spouses.
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes take effect. Increases in the dollar limits are assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

No future plan changes were recognized. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

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Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: Employee Retirement Plan of General Re Corporation and its Affiliates (Gen Re)

Plan Provisions

The plan was restated effective January 1, 2011. The most recent amendment reflected in the following plan provisions was effective December 31, 2017.

Covered employees	All salaried employees.
Participation date	<p>Covered employees are eligible for participation on the earlier of age 21 with 1 year of service or age 30 if attained prior to September 4, 2003.</p> <p>No new employees hired on or after September 4, 2003 are eligible to participate in the plan.</p>
Status of plan	Benefit accruals are frozen as of December 31, 2005. No new employees hired on or after September 4, 2003 are eligible to participate in the plan.

Definitions

Accrued benefit	Frozen benefit as of December 31, 2005.
Vesting service	Each plan year with 1,000 hours of service is a Year of Vesting Service, excluding plan years before attaining age 18.
Credited service	Plan is frozen.
Participation service	Elapsed time from Participation date.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65 with 5 years of participation service
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday.

Eligibility for Benefits

Normal retirement	Later of age 65 and the fifth anniversary of the date of participation.
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Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Early retirement	Age 55 and 5 years of vesting service.
Postponed retirement	Retirement after NRD.
Deferred vested termination	All participants are 100% vested on December 31, 2005.
Disability	Not applicable.
Preretirement death benefit	5 years of vesting service.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.																						
Early retirement	<p>Accrued benefit, reduced by 3.0% per year from age 65 to 60 (from age 62 to 60 if the participant has 25 years of vesting service) and 5.0% per year from age 60 to 55.</p> <p><u>CologneRE:</u></p> <p>Accrued benefits, reduced by 5.0% per year from age 65 to 55.</p> <p><u>NationalRE:</u></p> <p>Accrued benefit, reduced by 5.0% per year from age 60 to 59 and 4.0% per year from age 59 to 55 if the participant has 20 years of vesting service.</p> <p>Otherwise the reduction is based on the early retirement reduction schedule shown below:</p> <table><tr><th>Age</th><th>Factor</th></tr><tr><td>55</td><td>0.50</td></tr><tr><td>56</td><td>0.54</td></tr><tr><td>57</td><td>0.58</td></tr><tr><td>58</td><td>0.62</td></tr><tr><td>59</td><td>0.66</td></tr><tr><td>60</td><td>0.70</td></tr><tr><td>61</td><td>0.74</td></tr><tr><td>62</td><td>0.79</td></tr><tr><td>63</td><td>0.85</td></tr><tr><td>64</td><td>0.92</td></tr></table>	Age	Factor	55	0.50	56	0.54	57	0.58	58	0.62	59	0.66	60	0.70	61	0.74	62	0.79	63	0.85	64	0.92
Age	Factor																						
55	0.50																						
56	0.54																						
57	0.58																						
58	0.62																						
59	0.66																						
60	0.70																						
61	0.74																						
62	0.79																						
63	0.85																						
64	0.92																						
Postponed retirement	Greater of accrued benefit on normal retirement date actuarially increased to late retirement date or accrued benefit on late retirement date.																						

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Deferred vested termination Accrued benefit, payable as early as age 55, reduced by 6.0% per year from age 65 to 60 and 5.0% per year from age 60 to 55.

Disablement Not applicable.

Preretirement death

Prior to early retirement eligibility The surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 50% joint and survivor annuity and died on the day after benefits commenced.

After early retirement eligibility The surviving spouse receives a survivor annuity as if participant had commenced payments under the 50% joint and survivor annuity the day before the participant died.

Other Plan Provisions

Forms of payment Automatic single life form for unmarried participants.
Automatic actuarially equivalent 50% joint and survivor for married participants.

Optional forms of payment Single life
50% joint and survivor
75% joint and survivor
100% joint and survivor
Level income annuity
Lump sum

Optional form conversion factors For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. If the participant is eligible for early retirement, early retirement subsidies can be reflected in the lump sum value if it produces a larger amount.
For all others: 7.0% interest and 417(e) unisex mortality table.

Pension Increases None

Plan participants' contributions None

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Maximum limits on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes take effect. Increases in the dollar limits are assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

No future plan changes were recognized. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: Johns Manville Employees Retirement Plan (JM Employees)

Plan Provisions

The plan was restated effective January 1, 2017. The most recent amendment reflected in the following plan provisions was effective December 31, 2017.

Covered employees	All employees of the employer classified as salaried or hourly in a participating location as provided in Appendix A of the JM Employees Plan document, except independent contractors, leased employees, and employees, in an ineligible collective bargaining unit.
Participation date	One year of service. Plan is closed to new entrants hired after December 31, 2006.
Status of plan	Benefit accruals are frozen as of December 31, 2007. No new employees are eligible to participate in the plan after December 31, 2006.

Definitions

Accrued benefit	Frozen benefit as of December 31, 2007.
Vesting service	Elapsed time beginning on the date the employee first completes an hour of service and ending on the employee's severance date.
Credited service	Plan is frozen.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65.
Monthly preretirement death benefit	50% (100% if eligible for early retirement) of the monthly pension benefit as of the date of death, reduced for the 50% (100% if eligible for early retirement) joint and survivor election and reduced for payment as early as the participant's 55th birthday.

Eligibility for Benefits

Normal retirement	Age 65.
Early retirement	Age 55 and 10 years of vesting service.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Postponed retirement	Retirement after NRD.
Deferred vested termination	100% vested at age 55 or 5 years of vesting service.
Disability	If hourly non-union employee, 10 years of vesting service, mentally or physically incapable of employment, eligible for Social Security disability benefits and not eligible for LTD plan. If salaried employee, eligible for LTD plan.
Preretirement death benefit	Eligible for vested or retirement benefit.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
Early retirement	Accrued benefit, reduced by 4% per year in which the early retirement date precedes the normal retirement date (reduced from age 62 if 25 years of vesting service).
Postponed retirement	Greater of accrued benefit on normal retirement date actuarially increased to late retirement date or accrued benefit on late retirement date.
Deferred vested termination	Accrued benefit payable as early as age 55 (age 50 for participants on December 31, 1988) based on the early retirement reduction schedule shown below:

Age	Factor
50	0.26
51	0.28
52	0.30
53	0.33
54	0.36
55	0.39
56	0.42
57	0.46
58	0.50
59	0.55
60	0.61
61	0.67
62	0.74
63	0.81
64	0.90

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Disablement	Accrued benefit determined at earlier of December 31, 2007 or date of termination payable at early or normal retirement age. Continue to earn Vesting Service to age 65.
Preretirement death	
Prior to early retirement eligibility	Spouse benefit payable had the participant terminated on his date of death, elected benefit commencement with a 50% contingent annuitant option when first eligible and died on the following day.
After early retirement eligibility	The surviving spouse receives a survivor annuity as if participant had commenced payments under the 100% joint and survivor annuity the day before the participant died.

Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor for married participants.
Optional forms of payment	Single life 25% joint and survivor 50% joint and survivor 75% joint and survivor 100% joint and survivor Lump sum (if less than \$5,000)
Optional form conversion factors	
Deferred Disability and Non-Disability Benefits	Principal annuitant determination uses RP-2014 White Collar Mortality Table rates projected to 2038 using MP-2014 projection scale, blended 65% male and 35% female. The contingent annuitant determination uses RP-2014 Aggregate Mortality Table projected to 2038 using MP-2014 projection scale, blended 35% male and 65% female. The factors are determined with a 6% interest rate.
Immediate Disability Benefits	Principal annuitant determination uses RP-2014 Disabled Retiree Table rates projected to 2038 using MP-2014 projection scale, blended 70% male and 30% female. The contingent annuitant determination uses RP-2014 Aggregate Mortality Table projected to 2038 using MP-2014 projection scale, blended 30% male and 70% female. The factors are determined with a 6% interest rate.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Late retirement increases	417(e) mortality for the year of calculation and average 417(e) segment rates for September, October and November preceding the date of calculation.
Transfers between plans	Earns Credited Service as an Employee under this Plan; earns Vesting Service while covered under the Johns Manville Hourly Plan or nonparticipating employer. No Credited Service is earned after December 31, 2007.
Pension Increases	None
Plan participants' contributions	Discontinued January 1, 1986; provide supplemental benefit and minimum cash refund from the plan.
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes take effect. Increases in the dollar limits are assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

No future plan changes were recognized. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: Johns Manville Hourly Retirement Plan (JM Hourly)

Plan Provisions

The plan was restated effective January 1, 2017. The most recent amendment reflected in the following plan provisions was effective December 31, 2017.

Covered employees	All employees of the employer classified as hourly in a participating location, except independent contractors and leased employees.
Participation date	One year of service. All locations are closed to new entrants. Locations were closed to new entrants at various dates from 2006 through 2010.
Status of plan	The plan has ongoing benefit accruals. All locations are closed to new entrants. Locations were closed to new entrants at various dates from 2006 through 2010.

Definitions

Accrued benefit	A monthly pension based on benefit rates, which are based on periods of Credited Service and location at date of calculation.
Vesting service	Elapsed time beginning on the date the employee first completes an hour of service and ending on the employee's severance date.
Credited service	Calendar years after Participation Date in which participant completes 1,800 hours; partial years credited for less than 1,800 hours.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65.
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Eligibility for Benefits

Normal retirement	Age 65.
Early retirement	Age 60, age 55 and 15 years of vesting service or 30 years of vesting service.
Postponed retirement	Retirement after NRD.
Deferred vested termination	100% vested after 5 years of vesting service.
Disability	10 years of Vesting Service, mentally or physically incapable of employment.
Preretirement death benefit	Eligible for vested or retirement benefit.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Benefits Paid Upon the Following Events

Normal retirement Accrued benefit.

JM Hourly Benefit Rates

Location	Annual Accrual Rate for 2018	Location	Annual Accrual Rate for 2018
Bremen, Indiana	\$204	Penbryn	\$312
CEELCO	132	Phenix City, AL	204
Cleburne*	360	Plattsburgh	216
Defiance (GMP)	468	Richland	180
Defiance UAW	468	Richmond, Indiana	324
Edison (Zeston)	252	Richmond, Virginia	276
Etowah	384	Rockdale	312
Fernley	216	Southgate	216
Hazleton	204	Waterville (plant 1, IBT 20)	396
Jacksonville	204	Waterville (plant 1, UAW)	384
Lewiston	252	Waterville (plant 7, IBT 20)	396
Macon	216	Waterville (plant 7, UAW)	384
McPherson	342	Willows	330
Oklahoma City	240	Winder*	324

Accrual supplements are available to employees who meet the 55/25 age and service criteria prior to termination and prior to the Eligibility End Date.

Location	Ultimate Supplement Rate	Eligibility End Date
Cleburne	\$9	2/18/2007
Defiance (GMP)	7	8/16/2010
Defiance UAW	7	9/30/2010
Edison (Zeston)	3	10/15/2011
Penbryn	11	1/1/2012
Richmond, Indiana	7	11/1/2013
Richmond, Virginia	5	Ongoing
Rockdale	2	10/9/2009
Waterville (plant 1, IBT 20)	7	4/18/2006
Waterville (plant 1, UAW)*	5	7/16/2009
Waterville (plant 7, IBT 20)	7	4/18/2006
Waterville (plant 7, UAW)*	5	7/16/2009
Winder	2	10/15/2011

*Eligible Waterville UAW participants who met the 55/25 criteria prior to 7/15/2006 receive a \$7 multiplier supplement. Eligible Waterville UAW participants who met the 55/25 criteria after 7/14/2006 and before 7/16/2009 receive a \$5 multiplier supplement.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
 EIN / PN: 47-0679606 / 001
 Plan Sponsor: Berkshire Hathaway Credit Corporation
 Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Early retirement

Accrued benefit, reduced by 4% per year in which the early retirement date precedes the normal retirement date (reduced from age 62 if 25 years of vesting service and retire at certain locations).

Postponed retirement

Greater of accrued benefit on normal retirement date actuarially increased to late retirement date or accrued benefit on late retirement date.

Deferred vested termination

Accrued benefit payable as early as age 55 based on the early retirement reduction schedule shown below.

Age	Factor
55	0.40
56	0.44
57	0.48
58	0.52
59	0.56
60	0.61
61	0.67
62	0.74
63	0.82
64	0.90

Disablement

Accrued benefit payable immediately plus a supplemental benefit of \$100 per month payable to earlier of age 65 or eligibility for on unreduced Social Security benefit.

Preretirement death

Prior to early retirement eligibility

Spouse benefit payable had the participant terminated on his date of death, elected benefit commencement with 50% contingent annuitant option at age 55, or date of death if later, and died on the following day.

After early retirement eligibility

The surviving spouse receives a survivor annuity as if participant had commenced payments under the 50% joint and survivor annuity the day before the participant died.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
Optional forms of payment	Single life 50% joint and survivor 75% joint and survivor 100% joint and survivor Lump sum (if less than \$5,000)
Optional form conversion factors	
Deferred Disability and Non-Disability Benefits	Principal annuitant determination uses RP-2014 Blue Collar Mortality Table rates projected to 2038 using MP-2014 projection scale, blended 85% male and 15% female. The contingent annuitant determination uses RP-2014 Aggregate Mortality Table projected to 2038 using MP-2014 projection scale, blended 15% male and 85% female. The factors are determined with a 6% interest rate.
Immediate Disability Benefits	Principal annuitant determination uses RP-2014 Disabled Retiree Table rates projected to 2038 using MP-2014 projection scale, blended 70% male and 30% female. The contingent annuitant determination uses RP-2014 Aggregate Mortality Table projected to 2038 using MP-2014 projection scale, blended 30% male and 70% female. The factors are determined with a 6% interest rate.
Late retirement increases	417(e) mortality for the year of calculation and average 417(e) segment rates for September, October and November preceding the date of calculation.
Transfers between plans	Earns Credited Service as an Employee under this Plan; earns Vesting Service while covered under the Johns Manville Employees Retirement Plan. After 5 years of Credited Service under the Employees Retirement Plan, all Service (or Vesting Service after December 31, 2007) is accounted for under the Employees Retirement Plan but is offset by the benefit accrued under the Hourly Plan.
Pension Increases	None

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

**Plan participants'
contributions**

Discontinued August 1, 1966; if not distributed in a lump sum, provide supplemental benefit and minimum cash refund from the plan.

**Maximum limits on benefits
and pay**

All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes take effect. Increases in the dollar limits are assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

No future plan changes were recognized. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: United States Aviation Underwriters, Incorporated Retirement Income Plan (USAU)

Plan Provisions

The plan was restated effective January 1, 2017. The most recent amendment reflected in the following plan provisions was effective December 31, 2017.

Covered employees	All employees of the employer hired before July 1, 2017, except independent contractors, leased employees, employees whose conditions of employment are covered by a collective bargaining agreement, and non-resident aliens who received no earned income from sources with the United States.
Participation date	<p>Covered employees are eligible for participation on the day of completion of a year of service (twelve consecutive months beginning with the date of hire or the plan year which includes the anniversary of the date of hire) in which 1,000 hours of service was earned.</p> <p>No new employees are eligible to participate in the plan on or after July 1, 2017.</p>
Status of plan	Benefit accruals are frozen as of December 31, 2017. No new employees are eligible to participate in the plan on or after July 1, 2017.

Definitions

Accrued benefit	Frozen benefit based on credited service frozen as of June 30, 2017 and compensation earned through December 31, 2017.
Vesting service	Each plan year with 1,000 hours of service is a Year of Vesting Service.
Credited service	Plan is frozen.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Eligibility for Benefits

Normal retirement	Age 65.
Early retirement	Age 50 and 5 years of vesting service.
Postponed retirement	Retirement after NRD
Deferred vested termination	All participants are 100% vested on June 30, 2017.
Disability	Not applicable.
Preretirement death benefit	5 years of vesting service.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
Early retirement	Accrued benefit, reduced by 3.6% per year for the first 10 years by which the early retirement date precedes the normal retirement date, and by 2.4% per year for the next 5 years.
Postponed retirement	Greater of accrued benefit on normal retirement date actuarially increased to late retirement date or accrued benefit on late retirement date.
Deferred vested termination	Accrued benefit payable as early as age 50 based on the early retirement reduction schedule.
Disablement	Not applicable.
Preretirement death	
Prior to early retirement eligibility	The surviving spouse receives 100% of the participant's accrued benefit for the first 10 years beginning on the participant's earliest retirement age, and 50% of such amount thereafter for the life of the spouse (or until child reaches age 18, if no spouse exists). If the participant dies while actively employed, the first 12 monthly payments are guaranteed.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

Other Plan Provisions

Plan participants' contributions	None
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Plan Name: Berkshire Hathaway Consolidated Pension Plan
 EIN / PN: 47-0679606 / 001
 Plan Sponsor: Berkshire Hathaway Credit Corporation
 Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Maximum limits on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes take effect. Increases in the dollar limits are assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

No future plan changes were recognized. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: UTC Railcar Repair Services Defined Benefit Plan (Railcar)

Plan Provisions

The plan was restated effective January 1, 2015. The most recent amendment reflected in the following plan provisions was effective December 31, 2017.

Covered employees	All hourly-paid employees at a participating location.
Participation date	Covered employees are eligible for participation on the later of date on which the participating location becomes covered under the plan and the first day of the month coincident or following the date of becoming an eligible employee.
Status of plan	The plan has ongoing benefit accruals. Plan is closed to new entrants at Sayre location effective January 1, 2012. Plan is closed to new entrants at Texarkana, Waterloo and Omaha locations effective January 1, 2015.

Definitions

Accrued benefit	A monthly pension based on benefit rates which are based on periods of Credited Service and location at date of calculation.
Vesting service	Each plan year with 1,000 hours of service is a Year of Vesting Service.
Credited service	<p>One year for each plan year during which the participant worked at least 1,600 hours. If the participant earns less than 1,600 hours, a partial year of service will be credited to the closest 1/10 of a year.</p> <p>In addition, the participant does not receive any credited service if he completes less than 501 hours in any plan year, unless disability, retirement, death occurs, or participation commences or resumes in that year.</p>
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65 with 5 years of service.
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 60th birthday.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Eligibility for Benefits

Normal retirement	Later of age 65 and 5 years of service.
Early retirement	Age 60 and 5 years of vesting service.
Postponed retirement	Retirement after NRD.
Deferred vested termination	100% vested after 5 years of vesting service.
Disability	Determined to be totally and permanently disabled on or after attaining age 45 and completing 10 years of vesting service.
Preretirement death benefit	5 years of vesting service.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Benefits Paid Upon the Following Events

Normal retirement

Accrued benefit.

Benefit Rates

Texarkana, Arkansas

Date	Benefit Rate
01/01/1984-01/31/1984	\$10.50
02/01/1984-11/01/1987	\$11.00
11/02/1987-12/31/1990	\$12.00
01/01/1991-12/31/1993	\$13.00
01/01/1994-12/31/1996	\$15.00
01/01/1997-12/31/1999	\$16.00
01/01/2000-12/31/2007	\$17.00
01/01/2008-08/24/2008	\$24.00
08/25/2008 and later	\$30.00

Waterloo, Iowa

Date	Benefit Rate
01/01/1984-06/04/1987	\$10.50
06/05/1987-12/31/1989	\$11.00
01/01/1990-12/31/1996	\$14.00
01/01/1997-12/31/1999	\$15.00
01/01/2000-12/31/2004	\$17.00
01/01/2005-12/31/2007	\$20.00
01/01/2008-12/31/2009	\$24.00
01/01/2010-12/31/2010	\$25.00
01/01/2011-12/31/2011	\$26.00
01/01/2012-12/31/2012	\$27.00
01/01/2013-12/31/2013	\$28.00
01/01/2014-12/31/2014	\$29.00
01/01/2015-12/31/2015	\$30.00
01/01/2016-12/31/2016	\$31.00
01/01/2017-12/31/2017	\$32.00
01/01/2018-12/31/2018	\$33.00
01/01/2019-12/31/2019	\$34.00
01/01/2020-12/31/2020	\$35.00

Sayre, Pennsylvania

Date	Benefit Rate
01/01/1984-01/01/1987	\$10.00
01/02/1987-10/18/1987	\$10.50
10/19/1987-12/31/1990	\$11.00
01/01/1991-12/31/1993	\$13.00
01/01/1994-12/31/1996	\$15.00
01/01/1997-12/31/1999	\$16.00
01/01/2000-10/18/2002	\$17.00
10/19/2002-10/18/2003	\$20.00
10/19/2003-12/31/2006	\$24.00
01/01/2007-12/31/2007	\$28.00
01/01/2008-12/31/2009	\$30.00
01/01/2010-12/31/2011	\$33.00
01/01/2012 and later	\$35.00

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Laporte, Texas

Date	Benefit Rate
11/06/2006 and later	\$30.00

Omaha, Nebraska

Date	Benefit Rate
06/02/2008 and later	\$30.00

Early retirement

Accrued benefit, reduced by 6 2/3% per year prior to normal retirement date.

Participants who attained age 60 and complete at least 30 years of vesting service are eligible to receive an unreduced pension benefit on the annuity start date.

Postponed retirement

Greater of accrued benefit on normal retirement date actuarially increased to late retirement date or accrued benefit on late retirement date.

Deferred vested termination

Accrued benefit, payable as early as age 60, reduced by 6 2/3% per year prior to normal retirement date.

Disablement

Accrued benefit determined as of disability payable immediately, unreduced for early commencement.

Preretirement death

Prior to early retirement eligibility

The surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 50% joint and survivor annuity and died on the day after benefits commenced.

After early retirement eligibility

The surviving spouse receives a survivor annuity as if participant had commenced payments under the 50% joint and survivor annuity the day before the participant died.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
Optional forms	Single life 50% joint and survivor 75% joint and survivor 100% joint and survivor Lump sum (if less than \$5,000)
Optional form conversion factors	For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. For all others: 7.0% interest and the 1994 Group Annuity unisex mortality table projected to 2022.
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes take effect. Increases in the dollar limits are assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

No future plan changes were recognized. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: The Marmon Consolidated Defined Benefit Plan (Marmon)

Plan Provisions

The plan was restated effective December 31, 2010. The most recent amendment reflected in the following plan provisions was effective December 31, 2016.

Covered employees	<p>Cerro Brave: employees represented by the United Steelworkers of America, AFL-CIO, and its Local 6738.</p> <p>O&M: employees represented by the International Union, United Automobile, Aerospace and Agricultural Implement Workers of America (UAW) Local No. 864.</p>
Participation date	<p>Cerro Brave: Participation begins on the date of hire. No new employees are eligible to participate in the plan on or after December 31, 2007.</p> <p>O&M: Participation begins on the date the employee attained age 21 and completed one year of service.</p>
Status of plan	<p>As of January 1, 2016, the plan has active participants in Cerro Brave and O&M only. The remainder of this plan summary summarizes provisions for these two locations only.</p> <p>Benefit accruals are frozen as of December 31, 2007 for Cerro Brave and December 19, 2000 for O&M.</p> <p>No new employees are eligible to participate in the plan on or after December 31, 2007.</p>

Definitions

Accrued benefit	<p>Cerro Brave: A monthly pension of \$23.50 multiplied by years of credited service. This benefit is frozen as of December 31, 2007.</p> <p>Cerro Bristol: Frozen benefit as of December 19, 2000.</p>
Vesting service	<p>Cerro Brave: Each plan year with 1,000 hours of service is a Year of Vesting Service.</p> <p>O&M: Elapsed time from date of hire.</p>
Credited service	<p>Plan is frozen.</p>

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65.
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Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday.
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Eligibility for Benefits

Normal retirement	Age 65.
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Early retirement	Cerro Brave: Age 60 and 10 years of credited service. O&M: Age 62 and 10 years of vesting service.
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Postponed retirement	Retirement after NRD.
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Deferred vested termination	100% vested after 5 years of vesting service.
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Disability	15 years of credited service (10 years for O&M).
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Preretirement death benefit	5 years of vesting service. The participant and spouse must have been married for at least one year as of the participant's date of death.
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Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
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Early retirement	Accrued benefit, reduced by 6% for Cerro Brave and 6.67% for O&M for each year by which the early retirement date precedes the normal retirement date.
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Postponed retirement	An increased benefit actuarially equivalent to the normal retirement benefit.
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Deferred vested termination	Accrued benefit payable at normal retirement date. If the participant completed 10 years of credited service at the date of terminations, the benefit is payable as early as the early retirement age, reduced by 6.67% for each year by which the early retirement date precedes the normal retirement date.
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Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Disablement	Accrued benefit payable immediately if qualified for Social Security disability benefits. Otherwise a temporary disability benefit is payable until the earlier of normal retirement date or the date the participant is eligible for Social Security disability benefits.
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Preretirement death

Prior to early retirement eligibility	The surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 50% joint and survivor annuity and died on the day after benefits commenced.
After early retirement eligibility	If the participant dies after attaining age 55 and completed 10 years of credited service, the surviving spouse receives 50% of the participant's accrued benefit, payable the first day of the month following death.

Other Plan Provisions

Forms of payment	Automatic Single life for unmarried participants. Automatic actuarially equivalent 50% joint and survivor for married participants.
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Optional forms of payment	Single life 50% joint and survivor 75% joint and survivor 100% joint and survivor 10-year certain and life. Social Security level income option. Lump sum (if less than \$5,000)
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Optional form conversion factors	For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. Early retirement subsidies are not reflected in lump sum values. For all others: 7 % interest and the 1994 Group Annuity unisex mortality table projected to 2002.
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Pension Increases	None
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Plan participants' contributions	None
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Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Maximum limits on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes take effect. Increases in the dollar limits are assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

No future plan changes were recognized. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: Union Tank Car Company East Chicago, Indiana Hourly Employees' Retirement Plan (Tank)

Plan Provisions

The plan was restated effective January 1, 2014. The most recent amendment reflected in the following plan provisions was effective August 1, 2017.

Covered employees	All employees of the employer, except leased employees.
Participation date	<p>Covered employees are eligible for participation on the earlier of the first day of the month following the first anniversary of the date of hire (provided 1,000 hours of service was earned in the initial twelve-month period of hire) or the first day of any subsequent plan year following a plan year in which 1,000 hours of service was earned.</p> <p>No new employees are eligible to participate in the plan on or after August 15, 1983.</p>
Status of plan	Benefit accruals are frozen as of August 15, 1983. No new employees are eligible to participate in the plan on or after August 15, 1983.

Definitions

Accrued benefit	Frozen benefit as of August 15, 1983.
Vesting service	Each plan year with 1,000 hours of service is a Year of Vesting Service. For plan years with less than 1,000 hours of service, one month of service is credited for each full 150 hours of service.
Credited service	Plan is frozen.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65.
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Eligibility for Benefits

Normal retirement	Age 65.
Early retirement	Age 55 and 10 years of vesting service.
Postponed retirement	Retirement after NRD.
Deferred vested termination	100% vested after 5 years of vesting service.
Disability	Not applicable.
Preretirement death benefit	5 years of vesting service and elected coverage of death benefits. The participant and spouse must have been married for at least one year as of the participant's date of death.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
Early retirement	Accrued benefit, reduced by 3% for each year by which the early retirement date precedes age 62. No reduction for benefits payable after age 62.
Postponed retirement	An increased benefit actuarially equivalent to normal retirement benefit.
Deferred vested termination	Accrued benefit payable as early as age 55 based on the early retirement reduction schedule.
Disablement	Not applicable.
Preretirement death	
Prior to early retirement eligibility	The surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 50% joint and survivor annuity and died on the day after benefits commenced.
After early retirement eligibility	The surviving spouse receives a survivor annuity as if participant had commenced payments under the 50% joint and survivor annuity the day before the participant died.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
 EIN / PN: 47-0679606 / 001
 Plan Sponsor: Berkshire Hathaway Credit Corporation
 Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
Optional forms	Single life 50% joint and survivor 75% joint and survivor 100% joint and survivor 10-year certain and life 15-year certain and life Social Security level income option Lump sum (if less than \$3,500)
Optional form conversion factors	For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. For all other purposes, 7% interest rate and 1951 Group Annuity Mortality Table projected to 1963 male only.
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes take effect. Increases in the dollar limits are assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

No future plan changes were recognized. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: FlightSafety International Inc. Retirement Income Plan (Flight Safety)

Plan Provisions

The plan was restated effective December 31, 2011. The most recent amendment reflected in the following plan provisions was effective December 31, 2016.

Covered employees	All employees of the employer, except employees of FlightSafety Services Corporation, non-resident aliens who receive no income from sources within the United States and leased employees.
Participation date	<p>Covered employees are eligible for participation on the earlier of December 31 or June 30 after attaining age 21 and the completion of a year of service (twelve consecutive months beginning with the date of hire or the plan year which includes the anniversary of the date of hire) in which 1,000 hours of service was earned.</p> <p>No new employees are eligible to participate in the plan on or after December 31, 2005.</p>
Status of plan	<p>Benefit accruals are frozen as of December 30, 2004 for Canadian participants and as of December 30, 2012 for all other participants. No new employees are eligible to participate in the plan on or after December 31, 2005.</p>

Definitions

Accrued benefit	Frozen benefit as of December 30, 2004 for Canadian participants and as of December 30, 2012 for all other participants.
Vesting service	<p>Each plan year with 1,000 hours of service is a Year of Vesting Service, excluding plan years before attaining age 18.</p> <p>A participant who is credited with 1,000 hours of service during December 31, 2016 through December 30, 2017 and 1,000 hours of service during January 1, 2017 will be credited with two Years of Vesting Service.</p>
Credited service	Plan is frozen.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65 with 5 years of participation service.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday
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Eligibility for Benefits

Normal retirement	Later of age 65 and the fifth anniversary of the date of participation.
Early retirement	Age 55 and 10 years of vesting service.
Postponed retirement	Retirement after NRD.
Deferred vested termination	100% vested after 5 years of vesting service or attained age 55 while actively employed.
Disability	Not applicable.
Preretirement death benefit	5 years of vesting service or attained age 55 while actively employed. The participant and spouse must have been married for at least one year as of the participant's date of death.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
Early retirement	A reduced benefit actuarially equivalent to the normal retirement benefit.
Postponed retirement	An increased benefit actuarially equivalent to the normal retirement benefit.
Deferred vested termination	Accrued benefit payable at normal retirement date. If the participant completed 10 years of vesting service at the date of termination, the benefit is payable as early as the early retirement age, reduced according to the schedule shown in the early retirement benefit section.
Disablement	Not applicable.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Preretirement death

Prior to early retirement eligibility	The surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 50% joint and survivor annuity and died on the day after benefits commenced.
After early retirement eligibility	The surviving spouse receives a survivor annuity as if participant had commenced payments under the 50% joint and survivor annuity the day before the participant died.

Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
Optional forms of payment	Single life 50% joint and survivor 75% joint and survivor 100% joint and survivor 10-year certain and life Lump sum (if less than \$5,000)
Optional form conversion factors	For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. Early retirement subsidies are not reflected in lump sum values. For all other purposes, 6% interest rate and 1971 Male Group Annuity Mortality Table.
Pension Increases	None
Plan participants' contributions	No employee contributions are required for plan years beginning after December 31, 1980. Employee contributions made before December 31, 1980 are fully vested.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Maximum limits on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes take effect. Increases in the dollar limits are assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

No future plan changes were recognized. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: Precision Steel Warehouse, Incorporated Hourly Employees Pension Plan and Trust (Precision)

Plan Provisions

The plan was restated effective December 20, 2013. The most recent amendment reflected in the following plan provisions was effective December 31, 2016.

Covered employees	Employees represented by the United Steelworkers of America, AFL-CIO.
Participation date	<p>Covered employees are eligible for participation on the earlier of June 1 or December 1 after the completion of a year of service (twelve consecutive months beginning with the date of hire or each anniversary of such date) in which 1,000 hours of service was earned.</p> <p>No new employees are eligible to participate in the plan on or after May 31, 2006.</p>
Status of plan	Benefit accruals are frozen as of May 31, 2006. No new employees are eligible to participate in the plan on or after May 31, 2006.

Definitions

Accrued benefit	Frozen benefit as of May 31, 2006.
Vesting service	<p>Each plan year with 1,000 hours of service is a Year of Vesting Service.</p> <p>A participant who is credited with 1,000 hours of service during June 1, 2016 through May 31, 2017 and 1,000 hours of service during January 1, 2017 through December 31, 2017 will be credited with two Years of Vesting Service.</p>
Credited service	Plan is frozen.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday
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Eligibility for Benefits

Normal retirement	Age 65.
Early retirement	Age 55 and 5 years of vesting service.
Postponed retirement	Retirement after NRD.
Deferred vested termination	100% vested after 5 years of service.
Disability	Permanent and total disablement with 5 years of credited service.
Preretirement death benefit	5 years of vesting service.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
Early retirement	Accrued benefit, reduced by 6% for each year in which the early retirement date precedes the normal retirement date.
Postponed retirement	Greater of accrued benefit on normal retirement date actuarially increased to late retirement date or accrued benefit on late retirement date.
Deferred vested termination	Accrued benefit payable as early as age 55 based on the early retirement reduction schedule.
Disablement	Accrued benefit payable immediately after a 26-week waiting period, without reduction for early commencement.
Preretirement death	
Prior to early retirement eligibility	The surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 50% joint and survivor annuity and died on the day after benefits commenced.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

After early retirement eligibility	The surviving spouse receives a survivor annuity as if participant had commenced payments under the 50% joint and survivor annuity the day before the participant died.
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Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
Optional forms of payment	Single life 50% joint and survivor 75% joint and survivor
Optional form conversion factors	For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. Participant gets greater of that factor or factor from Appendix A of the Precision plan document. For all others: 7.5% interest and the mortality table in Revenue Ruling 95-6 for payments other than lump sums.
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes take effect. Increases in the dollar limits are assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

No future plan changes were recognized. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: Omaha World-Herald Employee Retirement Plan (Omaha)

Plan Provisions

The plan was restated effective January 1, 2016. The most recent amendment reflected in the following plan provisions was effective December 31, 2016.

Covered employees	All employees of the employer, except leased employees.
Participation date	<p>Covered employees are eligible for participation on the earlier of January 1 or July 1 after attaining age 21 and the completion of a year of service (twelve consecutive months beginning with the date of hire or the plan year which includes the anniversary of the date of hire) in which 1,000 hours of service was earned.</p> <p>No employees hired or rehired on or after January 1, 2006 are eligible to participate.</p>
Status of the plan	Benefit accruals are frozen as of December 31, 2008. Employees hired on or after January 1, 2006 are not eligible to participate.

Definitions

Accrued benefit	Frozen benefit as of December 31, 2008.
Vesting service	Each plan year with 1,000 hours of service is a Year of Vesting Service, but excluding periods prior to attaining age 18.
Credited service	Plan is frozen.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65 with 5 years of participation.
Monthly preretirement death benefit	66 2/3% of the monthly pension benefit as of the date of death, reduced for the 66 2/3% joint and survivor election and reduced for payment as early as the participant's 55th birthday payable to surviving spouse. A non-spouse beneficiary receives the participants' accrued benefit payable immediately for 5 years only.

Eligibility for Benefits

Normal retirement	Later of age 65 and the fifth anniversary of the date of participation.
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Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Early retirement	Age 55 and 10 years of vesting service.
Postponed retirement	Retirement after NRD
Deferred vested termination	100% vested after 5 years of vesting service.
Disability	Total and permanent disability with 5 years of vesting service.
Preretirement death benefit	5 years of vesting service.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
Early retirement	Accrued benefit, reduced by 6 2/3% per year for the first five years by which the early retirement date precedes the normal retirement date, by 3 1/3% per year for the next five years and reduced actuarially for each additional year after.
Postponed retirement	An increased benefit actuarially equivalent to the normal retirement benefit.
Deferred vested termination	Accrued benefit payable at the later of normal retirement date, 10 th anniversary of participation and the date of termination.
Disablement	Accrued benefit payable at NRD.
Preretirement death	
Prior to early retirement eligibility	The surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 66 2/3% joint and survivor annuity and died on the day after benefits commenced. The beneficiary of an unmarried participant receives the participant's accrued benefit payable immediately for five years only.
After early retirement eligibility	The surviving spouse receives a survivor annuity as if participant had commenced payments under the 66 2/3% joint and survivor annuity the day before the participant died.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

The beneficiary of an unmarried participant receives the participant's accrued benefit payable immediately for five years only.

Other Plan Provisions

Forms of payment	Automatic five-year certain and life form for unmarried participants. Automatic actuarially equivalent 66 2/3% joint and survivor form for married participants.
Optional forms of payment	Five-year certain and life 10-year certain and life 66 2/3% joint and survivor 75% joint and survivor Lump sum (if less than \$7,500)
Optional form conversion factors	For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which benefit commences. For all other purposes, 5% interest and 1971 Male Group Annuity mortality table.
Pension Increases	None
Plan participants' contributions	No employee contributions are required for plan years beginning after December 31, 1982. Employee contributions made before January 1, 1983 are fully vested.
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes take effect. Increases in the dollar limits are assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

No future plan changes were recognized. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: Union Underwear Pension Plan (Fruit of the Loom)

Plan Provisions

The plan was restated effective January 1, 2015. The most recent amendment reflected in the following plan provisions was effective December 31, 2016.

Covered employees	All employees of the employer, except leased employees and certain employees whose conditions of employment are covered by a collective bargaining agreement.
Participation date	<p>Covered employees are eligible for participation on the earlier of January 1 or July 1 after attaining age 21 and the completion of a year of service (twelve consecutive months beginning with the date of hire) in which 1,000 hours of service was earned.</p> <p>No new employees are eligible to participate in the plan on or after December 31, 2007 for Legacy and December 31, 2005 for Russell.</p>
Status of the plan	<p>As of January 1, 2016, the plan has active participants in Legacy and Russell only. The remainder of this plan summary summarizes provisions for these two locations only.</p> <p>Benefit accruals are frozen as of December 31, 2007 for Legacy and March 31, 2006 for Russell. No new employees are eligible to participate in the plan on or after December 31, 2007 for Legacy and December 31, 2005 for Russell.</p>

Definitions

Accrued benefit	<p>Legacy: Frozen benefit as of December 31, 2007 equal to the sum of (1) and (2).</p> <p>(1) Basic benefit frozen as of December 31, 2007</p> <p>(2) Excess benefit frozen as of December 31, 2007</p> <p>Russell: Frozen benefit as of March 31, 2006</p>
Vesting service	Elapsed time from date of hire.
Credited service	Plan is frozen.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday.
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Eligibility for Benefits

Normal retirement	Age 65.
Early retirement	Legacy: Age 55 and 10 years of vesting service. Russell: Age 55 and 20 years of vesting service.
Postponed retirement	Retirement after NRD.
Deferred vested termination	100% vested after 5 years of vesting service.
Disability	Legacy: Age 50, 10 years of vesting service and eligible for Social Security disability benefit within an approved period. Russell: Total and permanent disability with 15 years of vesting service.
Preretirement death benefit	Eligible for normal, early, late or deferred vested retirement benefits.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
Early retirement	<p>Legacy: Accrued benefit, reduced by the following schedule:</p> <ul style="list-style-type: none">(1) Basic benefit is reduced by 4.8% for each year by which the early retirement date precedes the normal retirement date.(2) Excess benefit is reduced by 7.8% per year for the first three years by which the early retirement date precedes the normal retirement date, 5.4% per year for the next two years and 3.6% per year for the next five years after. <p>Russell: Accrued benefit, reduced by 5.00% per year for the first five years by which the early retirement date precedes the normal retirement date, and by 6.67% per year for the next five years.</p> <p>Huffy: Accrued benefit, reduced by 7.20% for each year by which the early retirement date precedes the normal retirement date.</p>

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
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Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Postponed retirement	An increased benefit actuarially equivalent to the normal retirement benefit.
Deferred vested termination	Accrued benefit payable at normal retirement date. Legacy and Huffy participants who completed 10 years of vesting service at the date of termination can commence benefits as early as the early retirement age, reduced according to the schedule shown in the early retirement benefit section. Russell participants can commence benefits as early as age 55 that are actuarially equivalent to their normal retirement benefit.
Disablement	Accrued benefit payable immediately without reduction for early commencement.
Preretirement death	
Prior to early retirement eligibility	The surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 50% joint and survivor annuity and died on the day after benefits commenced.
After early retirement eligibility	The surviving spouse receives a survivor annuity as if participant had commenced payments under the 50% joint and survivor annuity the day before the participant died.

Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
Optional forms of payment	Single life 5-year certain and life (Russell and Huffy only) 10-year certain and life 15-year certain and life 50% joint and survivor 75% joint and survivor 100% joint and survivor (Russell and Huffy only) Lump sum (if terminate after July 1, 2014)

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
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Optional form conversion factors

For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. Early retirement subsidies are reflected in the lump sum value if the participant retires after age 62 with 10 years of vesting service.

Legacy: For 50% joint and survivor optional form, the conversion factor is 0.92 decreased (increased) by 0.004 for each year by which the participant is older (younger) than the beneficiary. See the plan document for conversion factors applied to other optional forms. For late retirement increases, 8.0% interest rate and Unisex 1984 Mortality Table set back two years for participants and beneficiaries.

Russell: For all other purposes. 8.5% interest rate and Unisex 1984 Mortality Table set back two years for participants and beneficiaries.

Huffy: For all other purposes, 8.5% interest rate and Unisex 1984 Mortality Table set back two years for participants and set back one year for beneficiaries.

Pension Increases

None

Plan participants' contributions

None

Maximum limits on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes take effect. Increases in the dollar limits are assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

No future plan changes were recognized. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: Group Retirement Plan for Employees of Dexter Shoe Company and Pan Am Shoe Company (Dexter)

Plan Provisions

The plan was restated effective January 1, 2016. The most recent amendment reflected in the following plan provisions was effective August 1, 2017.

Covered employees	All employees of Dexter Shoe Company and (effective January 1, 1995) all employees of Pan Am Shoe Company.
Participation date	<p>Covered employees are eligible for participation on the earlier of January 1 or July 1 after the completion of a year of service (twelve consecutive months beginning with the date of hire or the plan year which includes the anniversary of the date of hire) in which 1,000 hours of service was earned.</p> <p>No employees hired or rehired on or after January 1, 2002 are eligible to participate.</p>
Status of the plan	Benefit accruals are frozen as of December 31, 2001. Employees hired on or after January 1, 2002 are not eligible to participate.

Definitions

Accrued benefit	Frozen benefit as of December 31, 2001.
Vesting service	Each plan year with 1,000 hours of service is a Year of Vesting Service.
Credited service	Plan is frozen.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65.
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday.

Eligibility for Benefits

Normal retirement	Age 65.
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Plan Name: Berkshire Hathaway Consolidated Pension Plan
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Plan Sponsor: Berkshire Hathaway Credit Corporation
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SCHEDULE SB ATTACHMENTS

Early retirement	Age 55 and 5 years of vesting service.
Postponed retirement	Retirement after NRD.
Deferred vested termination	All participants are vested after September 17, 2001.
Disability	Not applicable.
Preretirement death benefit	5 years of vesting service The participant and spouse must have been married for at least one year as of the participant's date of death.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit
Early retirement	Accrued benefit, reduced by 6.67% per year for the first five years by which the early retirement date precedes the normal retirement date, and by 3.33% per year for the next five years.
Postponed retirement	Greater of accrued benefit on normal retirement date increased by 5% per year that retirement is postponed beyond normal retirement date, or accrued benefit on late retirement date.
Deferred vested termination	Accrued benefit payable as early as age 55 based on the early retirement reduction schedule.
Disablement	Not applicable.
Preretirement death	
Prior to early retirement eligibility	The surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 50% joint and survivor annuity and died on the day after benefits commenced.
After early retirement eligibility	The surviving spouse receives a survivor annuity as if participant had commenced payments under the 50% joint and survivor annuity the day before the participant died.

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EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
Optional forms of payment	Single life 50% joint and survivor 75% joint and survivor 100% joint and survivor Lump sum
Optional form conversion factors	For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. Early retirement subsidies are not reflected in lump sum values. Lump sums payable on or after normal retirement date cannot be less than the lump sum calculated using the appropriate factor from Appendix A of the Dexter plan document. For all other purposes, 6% interest rate and Unisex 1984 Mortality Table set forward one year for participants and set back four years for beneficiaries.
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes take effect. Increases in the dollar limits are assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

No future plan changes were recognized. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: Justin Brands, Inc. Pension Plan (Justin)

Plan Provisions

The plan was restated effective January 1, 2002. The most recent amendment reflected in the following plan provisions was effective December 31, 2016.

Covered employees NonUnion: All employees of the employer, except employees in a collective bargaining unit.

Union: Employees represented by the United Shoe Workers of America, local 211-A of Fort Worth, Texas, AFL-CIO.

Participation date Covered employees are eligible for participation on the earlier of January 1 or July 1 after attaining age 21 and the completion of a year of service (twelve consecutive months beginning with the date of hire or the plan year which includes the anniversary of the date of hire) in which 1,000 hours of service was earned.

No employees hired or rehired on or after January 1, 2011 are eligible to participate.

Status of the plan NonUnion: Benefit accruals are frozen as of December 31, 2014. Employees hired on or after January 1, 2011 are not eligible to participate.

Union: The plan has ongoing benefit accruals. However, as of January 1, 2017, there are no Union employees so there are no participants accruing benefits in the plan. Employees hired on or after January 1, 2011 are not eligible to participate.

Definitions

Accrued benefit NonUnion: Frozen benefit as of December 31, 2014.
Union: As of January 1, 2017, there are no Union active participants accruing benefits in this plan.

Vesting service Each plan year with 1,000 hours of service is a Year of Vesting Service. In the initial year of hire and the final year of termination, partial vesting service will be granted for fewer than 1,000 hours.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

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Credited service	NonUnion: Benefits are frozen. Union: As of January 1, 2017, there are no Union active participants accruing benefits in the plan
Normal retirement date (NRD)	First of month coinciding with or next following the later of attainment of age 65 or the earlier of five years of participation or five years of vesting service.
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, unreduced if a vested NonUnion dies while actively employed, otherwise; reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday (60 for Union).

Eligibility for Benefits

Normal retirement	Later of age 65 or the earlier of the fifth anniversary of the date of participation or 5 years of vesting service.
Early retirement	NonUnion: Age 55 and 5 years of vesting service. Union: Age 60 and 10 years of vesting service.
Postponed retirement	Retirement after NRD.
Deferred vested termination	100% vested after 5 years of vesting service.
Disability	Union: Total and permanent disability with 15 years of vesting service. NonUnion: Total and permanent disability with 10 years of vesting service.
Preretirement death benefit	5 years of vesting service. The participant and spouse must have been married for at least one year as of the participant's date of death.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

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Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
Early retirement	Accrued benefit, reduced by 6.67% (5% for NonUnion) for each year by which the early retirement date precedes the normal retirement date.
Postponed retirement	Greater of accrued benefit on normal retirement date actuarially increased to late retirement date or accrued benefit on late retirement date.
Deferred vested termination	Accrued benefit payable at normal retirement date. If the participant completed 10 years of vesting service at the date of termination (5 years for NonUnion), the benefit is payable as early as the early retirement age, reduced according to the schedule shown in the early retirement benefit section.
Disablement	Accrued benefit payable immediately after a five-month waiting period, without reduction for early commencement.
Preretirement death	
Prior to early retirement eligibility	If a NonUnion participant dies while actively employed with five years of vesting service, the surviving spouse receives 50% of the participant's accrued benefit, payable the first day of the month following death. Otherwise, the surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 50% joint and survivor annuity and died on the day after benefits commenced.
After early retirement eligibility	If a NonUnion participant dies while actively employed with five years of vesting service, the surviving spouse receives 50% of the participant's accrued benefit, payable the first day of the month following death. Otherwise, the surviving spouse receives a survivor annuity as if participant had commenced payments under the 50% joint and survivor annuity the day before the participant died.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Other Plan Provisions

Forms of payment	Automatic five-year certain and life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
Optional forms of payment	Single life 50% joint and survivor 75% joint and survivor 100% joint and survivor 10-year certain and life 10-year certain only Lump sum
Optional form conversion factors	For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. Early retirement subsidies are not reflected in lump sum values. For all other purposes, 6.5% interest rate and 1971 Group Annuity Mortality Table projected to 1975 with scale D, 50% male 50% female.
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes take effect. Increases in the dollar limits are assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

No future plan changes were recognized. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26 - Schedule of Active Participant Data as of January 1, 2021

Number distributed by attained age and attained years of credited service

Attained Age	Attained Years of Credited Service ¹										Total
	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 25	0	0	0	0	0	0	0	0	0	0	0
25-29	1	5	12	2	0	0	0	0	0	0	20
30-34	2	16	28	38	0	0	0	0	0	0	84
35-39	3	39	77	157	490	0	0	0	0	0	766
40-44	3	82	98	199	1,002	600	4	0	0	0	1,988
45-49	5	58	147	218	699	889	248	6	0	0	2,270
50-54	6	70	146	243	571	688	512	255	3	0	2,494
55-59	7	89	149	266	508	580	362	401	184	19	2,565
60-64	2	74	94	188	384	401	225	205	174	204	1,951
65-69	0	30	26	29	113	122	61	41	28	86	536
70 & over	0	9	9	6	20	17	13	5	5	14	98
Total	29	472	786	1,346	3,787	3,297	1,425	913	394	323	12,772

¹ Age and service for purposes of determining category are based on exact (not rounded) values.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
 EIN / PN: 47-0679606 / 001
 Plan Sponsor: Berkshire Hathaway Credit Corporation
 Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26 - Schedule of Active Participant Data as of January 1, 2021

Number accruing pay-related benefits and average plan compensation limited by IRC §401(a)(17) distributed by attained age and attained years of credited service

Attained Age	Attained Years of Credited Service ²										Total
	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 25	0	0	0	0	0	0	0	0	0	0	0
	-	-	-	-	-	-	-	-	-	-	-
25-29	0	0	0	0	0	0	0	0	0	0	0
	-	-	-	-	-	-	-	-	-	-	-
30-34	0	0	0	20	0	0	0	0	0	0	20
	-	-	-	89,898	-	-	-	-	-	-	89,898
35-39	0	0	0	94	436	0	0	0	0	0	530
	-	-	-	119,768	78,097	-	-	-	-	-	85,488
40-44	1	2	2	82	884	518	0	0	0	0	1,489
	-	-	-	117,751	82,596	79,839	-	-	-	-	83,544
45-49	0	1	2	74	552	768	200	4	0	0	1,601
	-	-	-	132,744	87,815	84,489	98,365	-	-	-	89,735
50-54	0	3	0	66	366	516	396	192	2	0	1,541
	-	-	-	127,314	88,786	87,694	104,551	102,473	-	-	95,780
55-59	0	1	0	57	287	362	221	298	103	6	1,335
	-	-	-	129,541	87,216	88,515	104,999	111,159	103,702	-	98,921
60-64	0	0	0	37	218	233	122	119	83	89	901
	-	-	-	119,751	84,468	89,765	99,514	112,657	110,242	106,113	97,559
65-69	0	0	0	9	68	84	32	20	11	42	266
	-	-	-	-	82,916	86,605	95,093	105,167	-	104,370	92,750
70 & over	0	0	0	3	8	11	1	1	2	6	32
	-	-	-	-	-	-	-	-	-	-	95,290
Total	1	7	4	442	2,819	2,492	972	634	201	143	7,715
	-	-	-	122,527	84,391	85,329	102,389	108,667	106,985	104,895	92,086

² Age and service for purposes of determining category are based on exact (not rounded) values.

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Schedule SB – Statement by Enrolled Actuary

Plan Sponsor	Berkshire Hathaway Credit Corporation
EIN/PN	47-0679606 / 001
Plan Name	Berkshire Hathaway Consolidated Pension Plan
Valuation Date	January 1, 2021
Enrolled Actuary	Chad Fix
Enrollment Number	20-06729

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

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Schedule SB, Line 7

Explanation of Discrepancy in Prior Year Funding Standard Carryover Balance or Prefunding Balance as of January 1, 2021

The prior year Funding Standard Carryover Balance/Prefunding Balance was \$130,116,393 on line 13 of the prior-year Schedule SB and is \$132,835,186 on line 7 of the current year Schedule SB. The balance has been adjusted due to the merger of the below plans into the Berkshire Hathaway Consolidated Pension Plan. Listed below are the Carryover and Prefunding Balances for the plans as of January 1, 2020.

Plan Name	Plan EIN/PN	Funding Standard Carryover Balance	Prefunding Balance
Acme Brick Company Pension Plan	75-2864968 / 001	0	2,711,467
Acme Brick Co Union Pension Plan for Employees Represented by the United Steel, Paper & Forestry, Rubber, Etc., Local No 602 of Perla , AR	75-2864968 / 004	0	7,326

2020 Schedule SB Line 13 Adjusted for Merger

	Funding Standard Carryover Balance	Prefunding Balance
Line 13 without adjustment	74,438,021	130,116,393
Total merged into the Berkshire Hathaway Consolidated Pension Plan	0	2,718,793
Line 13 with adjustment	74,438,021	132,835,186

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
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Schedule SB, Line 22
Description of Weighted Average Retirement Age
as of January 1, 2021

See Schedule SB, Part V - Statement of Actuarial Assumptions/Methods for retirement rates. The average retirement age for Line 22 was calculated by determining the average age at retirement for those current active participants expected to reach retirement, based on all current decrements assumed.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

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Schedule SB, Part V

Former Plan: Acme Brick Company Pension Plan

Plan Provisions

The plan was restated effective January 1, 2014. The most recent amendment reflected in the following plan provisions was effective June 12, 2020.

Covered employees

All Acme Brick Company employees hired before March 1, 2013, excluding employees in a collective bargaining unit which does not provide for coverage under this plan.

Employees originally employed at a Jenkins Brick Company location who, on or after March 1, 2013, becomes employed at an Acme Brick location, will not become a participant in the pension plan.

Participation date

The January 1 or July 1 after having attained the age of 21 and having worked at least 1,000 hours during the first 12 months of employment (or any subsequent calendar year).

No employees who were not originally employed by the employer before March 1, 2013 are eligible to participate in the plan.

Status of the plan

Benefit accruals are frozen as of July 15, 2017. No new employees who were not originally employed by the employer before March 1, 2013 are eligible to participate in the plan.

Definitions

Vesting service

One year of vesting service is granted for each calendar year beginning in 1976 in which an employee has completed at least 1,000 hours of service.

In the initial year of hire and the ultimate year of termination, partial vesting service will be granted for years in which fewer than 1,000 hours are worked.

Vesting service for participants of the prior plan up to January 1, 1976 will be granted for all continuous, uninterrupted employment with the employer.

Employees of American Tire Supply will receive vesting service under this plan from the later of their employment date and August 1, 1994.

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Employees of Eureka Brick will receive vesting service under this plan as under their prior plan prior to acquisition by Acme Brick Company.

Vesting service continues to accrue even after the plan freeze date (July 15, 2017).

Benefit service

One year of benefit service will be granted for each calendar year beginning in 1976 that an employee works or is paid for at least 2,080 hours of service.

If less than 2,080 hours are worked, benefit service is granted at the rate of 1/2,080 for each hour of service (in a year in which an employee works at least 1,000 hours).

In the initial year of hire and the ultimate year of termination, partial benefit service will be granted for years in which fewer than 1,000 hours are worked.

Benefit service for participants of the prior plan up to January 1, 1976 will be granted for all continuous, uninterrupted employment with the employer.

Employees of Featherlite Corporation will receive benefit service under this plan from the later of their employment date and January 1, 1978.

Employees of American Tile Supply will receive benefit service under this plan from the later of their employment date and January 1, 1996.

Employees of Eureka Brick will receive benefit service under this plan as under their prior plan prior to acquisition by Acme Brick Company.

No benefit service will accrue in this plan after July 15, 2017.

Pensionable pay

Total W-2 (or W-2 equivalent) compensation, excluding 25% of commissions paid before July 1, 2013, annualized each year on the basis of benefit service. Compensation in excess of statutory maximum compensation limits (i.e. \$255,000 in 2013) is not considered.

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Average compensation	<p>The average of the highest five consecutive calendar years of pensionable pay during the ten-year period ending on the earlier of the participant's termination date or retirement date.</p> <p>Compensation subsequent to the plan freeze date of July 15, 2017 will not be considered in determining average compensation.</p>
Social Security benefit	<p>The projected amount of the participant's primary Social Security benefit according to the law in effect at the date of termination of employment assuming continuation of then current earnings to age 65.</p> <p>For retirements after the freeze date of July 15, 2017, the primary Social Security benefit is calculated assuming the freeze date is the termination date.</p>
Normal retirement date (NRD)	<p>First of month coinciding with or next following the attainment of age 65 with five years of vesting service, or five years of participation, if earlier.</p>
Monthly pension benefit	<p>The monthly benefit, payable for life with a minimum of 60 monthly payments, is equal to:</p> <ol style="list-style-type: none">1.25% of average monthly compensation multiplied by the number of years of benefit service, minus1.25% of the primary Social Security benefit multiplied by the number of years of benefit service, limited to 40 years. <p>The minimum benefit is equal to \$7 per month per year of benefit service.</p>
Monthly preretirement death benefit	<p>50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and unreduced for early commencement.</p>

Eligibility for Benefits

Normal retirement	Retirement on NRD
Early retirement	Retirement before NRD and on or after both attaining age 55 and completing five years of vesting service

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Postponed retirement	Retirement after NRD
Deferred vested termination	Termination for reasons other than death or retirement after completing five years of vesting service
Disability	At any age, provided the participant has completed at least 10 years of vesting service, retires because of total and permanent disability, and is eligible to receive federal Social Security disability benefits
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
Early retirement	The monthly pension benefit determined as of the early retirement date, reduced 5.0% for each year (1/240 th for each month) of payment before age 65.
Postponed retirement	The monthly pension benefit determined as of the actual retirement date
Deferred vested termination	The monthly pension benefit determined as of the termination date, reduced 5.0% for each year (1/240 th for each month) of payment before age 65.
Disablement	The monthly pension benefit determined as of the date of disability is payable on the first day of the month coinciding with or next following a 5-month waiting period, without reduction for early commencement.
Preretirement death	The monthly preretirement death benefit payable on behalf of an active employee is payable immediately, without reduction for early commencement.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Other Plan Provisions

Forms of payment	Automatic 5 year certain and life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor for married participants.
Optional forms of payment	Single life 10 year certain and life 50% joint and survivor 75% joint and survivor 100% joint and survivor Lump sum (if less than \$5,000 for deferred vested participants) Upon termination of service, if the lump sum value of the accrued benefit is less than \$5,000, the lump sum amount is paid as soon as practical after termination.
Optional form conversion factors	For lump sums: 417(e) mortality and segment rates are determined as of November preceding the first day of the Plan year during which the benefit commences. For all others: 6.5% interest rate and the 1975 Group Annuity Mortality Table using unisex rates of 50% male rates and 50% female rates.
Company transfers	If an employee transfers employment between employers who have adopted this plan, his coverage will continue unaffected by such transfer except that any pension to which he may later become entitled will be provided jointly by the plan accounts maintained for each of the employers for whom he was employed. The amount of pension provided by any such plan account will be computed on the basis of the total benefit service under all plan accounts (excluding any overlap) with the amount so computed multiplied by the ratio that his benefit service under such plan account bears to his total benefit service under all such plan accounts.
Pension increases	None
Plan participants' contributions	None

Future Plan Changes

No future plan changes were recognized. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Changes in Benefits Valued Since Prior Year

The plan sponsor executed a plan amendment on June 12, 2020 that extended the plan freeze date from October 4, 2014 to July 15, 2017, thus granting additional benefit accruals for all participants that were employed between these two dates.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: Acme Brick Company Union Pension Plan For Employees Represented by the United Steel, Paper, & Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (USW), Local No. 602 of Perla, Arkansas

Plan Provisions

These plan provisions are based on the provisions of the plan restated effective December 31, 2013.

Covered employees	Acme Brick Company employees who are represented by the United Steel, Paper & Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (USW), Local No. 602 of Perla, Arkansas
Participation date	<p>The January 1 or July 1 after having completed at least 1,000 hours during the first 12 months of employment (or any subsequent calendar year).</p> <p>No new employees hired on or after January 14, 2006 are eligible to participate in the plan.</p>
Status of the plan	Benefit accruals are frozen as of March 31, 2006. No new employees hired on or after January 14, 2006 are eligible to participate in the plan.

Definitions

Vesting service	<p>One year for each calendar year beginning in 1976 in which the employee has completed at least 1,000 hours of service.</p> <p>Additionally, for the year of hire and for the ultimate year of termination, partial vesting service is granted for years in which fewer than 1,000 hours are worked.</p> <p>Vesting service for participants of the prior plan up to January 1, 1976 will be granted for all uninterrupted employment with the employer.</p> <p>Vesting service continues to accrue even after the plan froze on March 31, 2006.</p>
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Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Benefit service	<p>One year for each calendar year beginning in 1976 in which the employee works or is paid for at least 2,080 hours of service.</p> <p>If less than 2,080 hours are worked, benefit service is granted at the rate of 1/2,080 for each hour of service (in a year in which an employee works at least 1,000 hours)</p> <p>Additionally, in the initial year of hire and for the ultimate year of termination, partial benefit service is granted for years in which fewer than 1,000 hours are worked.</p> <p>Benefit service for participants of the prior plan up to January 1, 1976 will be granted for all uninterrupted employment with the employer.</p> <p>No benefit service is accrued after the plan freeze that took effect on March 31, 2006.</p>
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65 with five years of vesting service (or five years of participation, if earlier).
Monthly pension benefit	<p>An employee's monthly benefit is equal to:</p> <ol style="list-style-type: none">\$130, plus \$8 for each year of service in excess of 15 years (if service is under 20 years); or\$160, plus \$8 for each year of service in excess of 15 years (if service is 20 or more years, but less than 25 years); or\$195, plus \$8 for each year of service in excess of 15 years (if service is 25 or more years).
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 60th birthday.

Eligibility for Benefits

Normal retirement	Retirement on NRD
Early retirement	Retirement before NRD and on or after both attaining age 60 and completing five years of vesting service
Postponed retirement	Retirement after NRD

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Deferred vested termination	Termination for reasons other than death or retirement after completing five years of vesting service
Disability	At any age, provided the participant has completed at least 15 years of vesting service, retires because of total and permanent disability, and is eligible to receive federal Social Security disability benefits
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
Early retirement	The monthly pension benefit determined as of the early retirement date, reduced 1/15 th for each year (or 1/180 th per month) of payment before age 65.
Postponed retirement	The monthly pension benefit determined as of the actual retirement date
Deferred vested termination	The monthly pension benefit determined as of the termination date, reduced 1/15 th for each year (1/180 th for each month) of payment before age 65.
Disablement	The monthly pension benefit determined as of the date of the disablement, payable on the first day of the month coinciding with or next following a 5-month waiting period, without reduction for early commencement
Preretirement death	The monthly preretirement death benefit payable on behalf of an active employee is calculated similarly to the early retirement benefit.

Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
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Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Optional forms of payment

Certain and life
75% joint and survivor
100% joint and survivor
Lump sum (if less than \$5,000 for deferred vested participants)

Upon termination of service, if the lump sum value of the accrued benefit is less than \$5,000, the lump sum amount is paid as soon as practical after termination.

Any active participant eligible for a normal or late pension on or after March 31, 2006 will have the option to commence his pension, even while still employed. Such a participant can elect any available form of payment, including the lump sum option (even if greater than \$5,000).

Optional form conversion factors

For lump sums: 417(e) mortality and segment rates are determined as of November preceding the first day of the Plan year during which the benefit commences.

For all others: 6.5% interest and the 1975 Group Annuity Mortality Table using unisex rates of 50% male rates and 50% female rates.

Company transfers

If an employee transfers employment between employers who have adopted this plan, his coverage will continue unaffected by such transfer except that any pension to which he may later become entitled will be provided jointly by the plan accounts maintained for each of the employers for whom he was employed.

The amount of pension provided by any such plan account will be computed on the basis of the total benefit service under all plan accounts (excluding any overlap) with the amount so computed multiplied by the ratio that his benefit service under such plan account bears to his total benefit service under all such plan accounts.

Pension increases None

Plan participants' contributions None

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: Pension Plan for Employees of Government Employees Companies (GEICO)

Plan Provisions

The plan was originally effective January 1, 1976. The last amendment reflected herein is effective January 1, 2019.

Covered employees Any persons employed on a full-time or part-time basis.

Participation date

Each Employee who was a Participant on December 31, 1975 will remain a Participant on January 1, 1976. Each other Employee who was employed on December 31, 1975 prior to his 60th birthday will become a Participant on January 1, 1976.

Each Employee who was a Participant on December 31, 1994 will remain a Participant as of January 1, 1995.

Each Employee hired on or after January 1, 1995 and before September 1, 2004 will become a Participant on the January 1 of the Plan Year in which he has completed one year of service and attained age 21.

Status of plan The plan has ongoing benefit accruals. No new employees are eligible to participate in the plan on or after September 1, 2004.

Definitions

Credited service Years of service prior to January 1, 1976 plus years and partial years of service on and after January 1, 1976 and before January 1, 1995, while working full-time. On and after January 1, 1995, years and partial years of service while working full-time or part time.

Partial years of service are credited for months in which the Employee is compensated for at least one hour of service. Excluding service prior to the Employee's 21st birthday if hired on or after January 1, 1976. A full year of service is credited if the Employee is compensated for at least one hour of service for twelve consecutive months.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Vesting service	The sum of years of service prior to January 1, 1976 and years of service on and after January 1, 1976 in which the Employee completes at least six months of service, excluding service prior to age 18, but not less than would have been credited on December 31, 1975. A month of service is credited when the Employee is compensated for at least one hour of service.
Earnings	Base pay of a Participant, excluding bonuses, overtime pay, severance pay, and other supplemental compensation.
Final Average Compensation/Salary	Average of the Earnings paid to a Participant during the 60 consecutive calendar months that produce the highest amount.
Primary Social Security benefit	The projected amount of the participant's primary Social Security benefit according to the law in effect at the date of termination of employment assuming continuation of then current earnings to age 65
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65.
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's earliest retirement age.

Eligibility for Benefits

Normal retirement	The first day of the month on or after attainment of age 65.
Postponed retirement	Retirement after NRD
Early retirement	Age 50 and 15 Years of Vesting Service.
Deferred vested termination	5 Years of Vesting Service.
Disability	5 Years of Vesting Service.
Preretirement death benefit	The spouse of any Participant who is entitled to a vested benefit and dies while actively employed or after the termination of employment but before his annuity start date.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Benefits Paid Upon the Following Events

Normal retirement	<p>is the greatest of (a), (b), or (c):</p> <ul style="list-style-type: none">(a) 2% of Final Average Annual Earnings times Years of Benefit Service (maximum of 25), plus 1% of Final Average Annual Earnings multiplied by Years of Benefit Service between 25 and 35, plus $\frac{3}{4}$ of 1% of Final Average Annual Earnings multiplied by Years of Benefit Service in excess of 35, less 50% of the Primary Social Security Benefit.(b) \$240 times Years of Benefit Service.(c) The amount payable to the Participant under the Predecessor Plan assuming that his "Base Earnings" on December 1, 1971 remain unchanged to Normal Retirement Date.
Postponed retirement	<p>The monthly pension benefit determined as of the actual retirement date.</p>
Early retirement	<p>The Normal Retirement Income is reduced $\frac{5}{12}$ of 1% for each full month of the first 10 years by which the Early Retirement Date precedes the Normal Retirement Date and reduced actuarially below age 55. The amount of the Normal Retirement Income is based on Years of Benefit Service to the date of retirement and the Primary Social Security Benefit is calculated as follows: The amount that would be payable to the Participant at his Normal Retirement Date determined under provisions of the Federal Social Security Act in effect on the date of termination assuming a constant annual earnings rate to the Normal Retirement Date multiplied by the ratio of Years of Benefit Service at termination to Years of Benefit Service to Normal Retirement Date.</p>
Deferred vested termination	<p>The Normal Retirement Income above based on Years of Benefit Service to date of termination and Primary Social Security Benefit calculated as follows: The amount that would be payable to the Participant at his Normal Retirement Date determined under provisions of the Federal Social Security Act in effect on the date of termination assuming a constant annual earnings rate to the Normal Retirement Date multiplied by the ratio of Years of Benefit Service at termination to Years of Benefit Service to Normal Retirement Date. The vested terminated Participant may elect Early Retirement with at least 15 years of Vesting Service. The</p>

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
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Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Early Retirement Benefit is reduced in the same manner as for active Participants

Disablement

The Normal Retirement Income payable at Normal Retirement Date assuming a constant rate of earnings from date of disability to Normal Retirement Date, and including all years of disability in Years of Benefit Service.

Preretirement death

Prior to early retirement eligibility

The amount which would have been payable to the spouse had the Participant terminated on the date he died, survived to his earliest retirement age, retired (having elected a 50% joint and survivor annuity with his spouse named as the survivor) and then died the day after retirement. Monthly payments will begin on what would have been the Participant's earliest retirement date and continue for the spouse's life. Alternatively, the surviving spouse may elect to defer payments to a date no later than the participant's normal retirement date. If such an election is made, the benefit amount will be adjusted to reflect the timing of payments. The participant's retirement income will be actuarially reduced to reflect the cost of providing the pre-retirement survivor annuity.

After early retirement eligibility

The amount which would have been payable to the spouse had the Participant retired on the first day of the month in which death occurred, having elected a 50% joint and survivor annuity with his spouse named as the survivor. Monthly payments will begin as of the first day of the month following the Participant's death and will continue for the spouse's life. Alternatively, the surviving spouse may elect to defer payments to a date no later than the participant's normal retirement date. If such an election is made the benefit amount will be adjusted to reflect the timing of payments. The participant's retirement income will be actuarially reduced to reflect the cost of providing the pre-retirement survivor annuity.

Other Plan Provisions

Forms of payment

Automatic single life form for unmarried participants.

Automatic actuarially equivalent 50% joint and survivor form for married participants.

Optional forms of payment

50% joint and survivor

75% joint and survivor

100% joint and survivor

Plan Name: Berkshire Hathaway Consolidated Pension Plan

EIN / PN: 47-0679606 / 001

Plan Sponsor: Berkshire Hathaway Credit Corporation

Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Social Security Level Income

Lump sum (for participants terminating on or after June 1, 2014)

Optional form conversion factors

417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences.

Pension Increases

None

Plan participants' contributions

None

Maximum limits on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes take effect. Increases in the dollar limits are assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

No future plan changes were recognized. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: The Lubrizol Corporation Pension Plan (Lubrizol)

Plan Provisions

The plan was amended and restated effective January 1, 2016. The last amendment reflected herein is effective January 1, 2019.

Covered employees	All eligible employees of adopting subsidiaries participate in the Plan.
Participation date	The plan is closed to new participants effective January 1, 2010.
Status of plan	The plan has ongoing benefit accruals. No new employees are eligible to participate in the plan on or after January 1, 2010.

Definitions

Credited Service	Elapsed time, computed to the nearest 1/12 th year, beginning on the later of January 1, 1989 and the employee's hire date and ending on the employee's severance date. Credited service earned prior to January 1, 1989 is included.
Vesting Service	Elapsed time, computed to the nearest 1/365 th year, beginning on the later of January 1, 1989 and the employee's hire date and ending on the employee's severance date. Vesting service earned prior to January 1, 1989 is included.
Credited Average Basic Compensation	Average of a participant's monthly rates of basic compensation (which includes quarterly compensation plus bonuses plus overtime) in effect on each January 1. For Noveon participants, only Credited Average Basic Compensation on or after January 1, 2006 will be used.
Final Average Compensation	Average of the basic compensation received during the highest five consecutive calendar years within the most recent ten calendar years of participation prior to retirement or termination.
Covered Compensation	Average of the Social Security Wage Bases for the 35 years ending at the employee's Social Security Normal Retirement Age.
Normal retirement date (NRD)	Day of participant's 65th birthday.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday.
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Eligibility for Benefits

Normal retirement	Eligible on Normal Retirement Date.
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Early retirement	Eligible at age 55.
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Postponed retirement	Retirement after NRD
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Deferred vested termination	Eligible after 5 years of vesting service or at age 55.
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Disability	No disability benefits are provided under the Pension Plan (since disability benefits are provided under a separate Long-Term Disability Contract). However, a disabled participant eligible for benefits under such Contract is placed on disability leave until he reaches age 65, when he becomes eligible for normal retirement benefits under the Pension Plan.
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Preretirement death benefit	Upon the death of a vested active or former employee prior to the commencement of retirement benefits, the spouse of this employee is eligible to receive a spouse's retirement benefit, provided they have been married at least one year.
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Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Benefits Paid Upon the Following Events

Normal retirement

The monthly benefit is equal to the greater of:

- (a) 0.95% of Final Average Compensation up to Covered Compensation plus 1.45% of final average compensation in excess of Covered Compensation; such sum is then multiplied by years of benefit service (to the nearest 1/12th year) up to 30 years.
- (b) 1.35% times credited average basic compensation times years of benefit service (to the nearest 1/12th year).

The monthly benefit for participants formerly in the Agrigenetics Retirement Plan is equal to the greater of the Lubrizol benefit with all service, or the accrued benefit under the Agrigenetics plan as of December 31, 1994 plus the Lubrizol benefit with service after December 31, 1994.

The monthly benefit for participants formerly in the Carroll Scientific Inc. Defined Benefit Plan and Trust is equal to the greater of the Lubrizol benefit with all service, or the accrued benefit under the CSI Plan as of December 30, 1999 plus the Lubrizol benefit with service after January 1, 2000.

The monthly benefit for participants from Avecia is equal to the transferred accrued benefit as of January 31, 2004 plus the Lubrizol benefit with service after January 31, 2004.

The monthly benefit for participants formerly in the Noveon Salaried Pension Plan (merger as of January 1, 2006) is equal to the greater of the Lubrizol benefit with all service and prospective pay less the adjusted benefit payable by BF Goodrich, or the frozen accrued benefit under the Noveon plan as of February 28, 2006.

Early retirement

The pension benefit available at early retirement is the accrued normal retirement benefit with payments commencing at the participant's Normal Retirement Date or, alternatively, payable immediately with a reduction of 3/12% for each month the early retirement date precedes age 62.

Postponed retirement

The monthly pension benefit determined as of the actual retirement date.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

NPM Divestiture

Effective as of the date of employment termination for participants whose service severance is a result of the sale of NPM, such participants will be fully vested in their accrued normal retirement benefits under the Plan.

Affected employees who are at least age 50 as of December 31, 2006 but are less than 55 as of the closing date of the sale of NPM, and who retire or terminate from employment with NPM, its affiliates or successor on or after age 55 or considered a Transferred Employee will be eligible for early retirement benefits. Effective January 1, 2017, the plan was amended such that a Transferred Employee shall be eligible for early retirement benefits without regard to whether the Transferred Employee has terminated from NPM or its successors.

Deferred vested termination

The deferred vested benefit available following termination is the accrued normal retirement benefit and can be paid beginning at age 65, or on a reduced basis as early as age 55.

Preretirement death

Prior to early retirement eligibility

The benefit is based on the normal retirement formula as though the employee had retired (if eligible) or terminated employment the day before death and elected a 50% Joint and Survivor benefit. The benefit can be paid when the employee would have reached 55.

After early retirement eligibility

The benefit is based on the normal retirement formula as though the employee had retired (if eligible) or terminated employment the day before death and elected a 50% Joint and Survivor benefit. The benefit can be paid immediately.

Other Plan Provisions

Forms of payment

Automatic ten year certain and continuous form for unmarried participants.

Automatic actuarially equivalent 50% joint and survivor for married participants.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Optional forms of payment	Single life 10-year certain and life 15-year certain and life 50% joint and survivor 75% joint and survivor 100% joint and survivor Lump sum
Optional form conversion factors	For lump sums: 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences For all others: 6.0% interest and the Revenue Ruling 2001-62 mortality table
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes take effect. Increases in the dollar limits are assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

No future plan changes were recognized. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: The Lubrizol Corporation Wage Employees' Pension Plan (Lubrizol Wage)

Plan Provisions

The plan was amended and restated effective January 1, 2016. The last amendment reflected herein is effective January 1, 2019.

Covered employees

All hourly full-time and part-time employees of Noveon employed at one of the locations listed below and who is also covered by a collective bargaining agreement with one of the unions listed below. This includes all former Performance Materials division wage employees of BFGoodrich who were actively employed by Noveon on February 28, 2001.

Schedule	Union Locals	Location
1	5	Akron, Ohio Plant 3
	72, 369, 522, 27	Louisville, Kentucky
	1294	Calvert City, Kentucky
2	342-C	Cincinnati, Ohio
3	465	Charlotte, North Carolina

Under Schedule 4 (Scher Chemical), collectively bargained employees from Union Local No. 560.

Participation date

Immediate eligibility for covered employees under Schedules 1, 2 and 3.

Collectively bargained employees (Union Local No. 560) under Schedule 4 (Scher Chemical) will enter upon the earlier of (a) attainment of age 20 ½ and 1 year of service (entry date is nearest January 1) or (b) six consecutive full calendar months of employment (entry date is January 1 coincident with or next following).

Effective January 1, 2014, the Plan is closed to new hires and re-hires.

Status of plan

The plan has ongoing benefit accruals. No new employees are eligible to participate in the plan on or after January 1, 2014.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Definitions

Benefit Service

Benefit Service for Schedules 1 through 3 shall reflect the period from the later of the participant's hire date by Noveon (or by BFGoodrich for former Performance Materials division employees) or the acquisition date below to the participant's Severance from Service date. Benefit Service shall include all completed years of service, all fractional years of service, calculated using the number of completed dates of service as a percentage of 365 days in a year.

Location	Acquisition Date
Charlotte	05/04/1992
Cincinnati	01/01/1987

Benefit service for Schedule 4 is based on 1,000 hours of service during a Plan Year during which the employee is an active participant.

Effective December 31, 2013, benefit service is frozen for Louisville participants with 10 years or less of vesting service and Calvert City participants with 5 years or less of vesting service.

Vesting service

Vesting Service for Schedules 1 through 3 shall reflect the period from the participant's hire date by Noveon (or by BFGoodrich for former Performance Materials division employees) to the participant's Severance from Service date.

Vesting service for Schedule 4 is based on a Plan Year of 1,000 or more hours of service.

Credited Average Basic Compensation

For Schedule 3, the average of a participant's monthly rates of basic compensation (which includes quarterly compensation plus bonuses plus overtime) in effect on each January 1, commencing January 1, 2006.

Final Average Compensation

For Schedule 3, the average of the basic compensation received during the highest five consecutive calendar years within the most recent ten calendar years of participation prior to retirement or termination. Compensation for this purpose commenced January 1, 2006.

Covered Compensation

Average of the Social Security Wage Bases for the 35 years ending at the Employee's Social Security Normal Retirement Age.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65, except with a fifth anniversary of participation for Schedule 4.
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Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's earliest retirement age.
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Eligibility for Benefits

Normal retirement	Eligible on or after Normal Retirement Date (age 65 for all; except with a fifth anniversary of participation for Schedule 4).
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Early retirement	Eligible at age 55 with 10 years of Vesting Service for Schedules 1 and 2. Schedule 3 provides eligibility at age 55. Schedule 4 employees can retire from active employment at age 60 or age 55 with 15 years of Vesting Service. Schedule 1 employees can retire early with 30 years of Vesting Service.
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Postponed retirement	Retirement after NRD
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Deferred vested termination	<p>For Schedules 1, 2, and 3, upon termination after completing 5 years of vesting service. For Schedule 4, participants are fully vested after 4 years of vesting service with vesting accumulated evenly over the full years of vesting service.</p> <p>As of December 31, 2013, all frozen participants are automatically vested in their accrued benefit, regardless of whether they have attained 5 years of vesting service.</p>
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Disability	If a participant becomes disabled prior to attaining age 65 and after completing 5 years of Vesting Service, he is entitled to a Disability benefit.
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Preretirement death benefit	Upon death after completion of 5 years of vesting service, provided that the employee has been married to his current spouse for at least one year.
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Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Benefits Paid Upon the Following Events

Normal retirement

The monthly benefit is equal to the greater of (1) and (2):

- (1) Total Service Formula (taking into account all prior service of former Performance Materials division employees from BFGoodrich to the extent credited under the BFGoodrich Plan for Wage Employees): (a) offset by (b):
 - (a) Monthly amount as outlined in the Schedule below multiplied by Total Years of Benefit Service (limited to 44 years for Schedule 2 participants).
 - (b) Accrued Benefit from the BFGoodrich Plan for Wage Employees as of February 28, 2001.

Accrual of benefits under the Total Service Formula shall cease if and when benefit payments under the BFGoodrich Plan for Wage Employees commence prior to the participant's Normal Retirement Date.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

- (2) Future Service Formula (taking into account only service with Noveon after February 28, 2001): Monthly amount as outlined in the Schedule below multiplied by Benefit Service after February 28, 2001.

Schedule	For Employees retiring on or after:	Monthly Pension Amount per year of Benefit Service:
1 – Akron	March 1, 2001	\$36.00
	August 1, 2001	37.00
1 – Louisville	March 1, 2001	40.00
	May 9, 2004	43.00 (future service only)
	June 1, 2007	45.00
	May 9, 2013	55.00
	May 1, 2018	60.00
	(UFCW employees only)	
	May 9, 2018	60.00
1 – Calvert City	March 1, 2001	40.00
	September 15, 2005	43.00 (future service only)
	October 13, 2008	48.00
	August 1, 2013	55.00
	August 1, 2018	60.00
2 – Cincinnati	January 1, 1987–	14.00
	April 1, 1993	
	April 1, 1993	15.00 (future service only)
	April 1, 1994	16.00 (future service only)
	April 1, 1996	17.00 (future service only)
	April 1, 1997	19.00 (future service only)
	April 1, 1998	21.00 (future service only)
	April 1, 1999	23.00 (future service only)
	April 1, 2000	25.00 (future service only)
	April 1, 2001	28.00 (future service only)
	April 1, 2002	29.00 (future service only)
	April 1, 2003	30.00 (future service only)
	April 1, 2004	32.00 (future service only)
	April 1, 2005	33.00 (future service only)
	April 1, 2006	34.00 (future service only)
	April 1, 2007	35.00 (future service only)
3 – Charlotte	March 1, 2001	

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The greater of (1) and (2):

- (1) Total Service Formula (taking into account all prior service and compensation of former Performance Materials division employees from BFGoodrich, to the extent credited under the BFGoodrich Plan for Wage Employees): The greater of (a) and (b), offset by (c):

- (a) Final Average Earnings Pension Amount: 1.15% of Final Average Monthly Earnings multiplied by years of Benefit Service, plus 0.45% of Final Average Monthly Earnings in excess of Covered Compensation, multiplied by the number of years of Benefit Service up to a maximum of 35 years.
- (b) Service Credit Pension Amount: \$16.50 per month multiplied by years of Benefit Service.
- (c) Accrued Benefit from the BFGoodrich Plan for Wage Employees as of February 28, 2001.

Accrual of benefits under the Total Service Formula shall cease if and when benefit payments under the BFGoodrich Plan for Wage Employees commence prior to the participant's Normal Retirement Age.

- (2) Future Service Formula (taking into account only service and compensation with Noveon after February 28, 2001): The greater of (a) and (b):

- (a) Final Average Earnings Pension Amount: 1.15% of Final Average Monthly Earnings multiplied by years of Benefit Service, plus 0.45% of Final Average Monthly Earnings in excess of Covered Compensation, multiplied by the number of years of Benefit Service up to a maximum of 35 years.
- (b) Service Credit Pension Amount: \$16.50 per month multiplied by years of Benefit Service.

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Effective March 1, 2006, the monthly benefit is equal to the greater of (1) and (2) less (3):

- (1) .95% of final average compensation up to Covered Compensation plus 1.45% of final average compensation in excess of Covered Compensation, such sum then multiplied by years of benefit service up to 30 years.
- (2) 1.35% times credited average basic compensation times years of benefit service (to the nearest 1/12th year).
- (3) Adjusted benefit payable by BFGoodrich.

The above result is subject to the minimum accrued benefit from the prior benefit formula (reduced by the benefit payable from BFGoodrich) as of February 28, 2006.

4 – Scher Chemicals December 31, 2004

The monthly benefit is equal to 1% of the participant's Average Compensation multiplied by Years of Benefit Service as a participant where Average Compensation consists of the average of the participant's highest five consecutive Plan Years of compensation.

Early retirement

Schedule	Earliest unreduced retirement age	Percentage reduction per month
1	62 or 30 years of Benefit Service	0.400%
2	65	0.167 (62-65) 0.250 (55-62)
3	62	0.250
4	65	Actuarial

Postponed retirement

The monthly pension benefit determined as of the actual retirement date.

NPM Divestiture

Effective as of the date of termination for participants whose service severance is a result of the sale of NPM, such participants will be fully vested in their accrued normal retirement benefits under the Plan.

Affected employees who are at least age 50 as of December 31, 2006 but have not yet attained their Early Retirement Date as of the closing date of the sale of NPM, and who retire or terminate from employment with NPM, its affiliates or successors on or after reaching his or her Early Retirement Date (counting service with NPM, its affiliates or successors thereto as service with the Employer) shall be eligible for early retirement benefits.

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Supplemental Retirement

For Schedule 1 participants who retire on or after age 55, but before age 62, with 30 or more years of Benefit Service, a supplemental benefit equal to (1) offset by (2):

(1) Benefit

Pension amount times 30 plus \$50, plus \$10 per year that age is greater than 55, plus pension amount plus \$5.50 per year of Benefit Service greater than 30

(2) Early Retirement Benefit.

The supplemental benefit is payable under the earlier of:

1. The participant's 62nd birthday, or
2. The participant's eligibility date for OASDI benefits under the Federal Social Security Act, or participant's death.

All prior service of former Performance Materials division employees from BFGoodrich, to the extent credited under the BFGoodrich Plan for Wage Employees, shall be taken into account for purposes of determining the early retirement supplement. However, The Lubrizol Corporation Wage Employees' Pension Plan shall only pay a fraction of the supplemental benefit. The fractional amount to be paid shall be equal to one (1) less a fraction, the numerator of which is the participant's Benefit Service as of February 28, 2001 (not to exceed 30), and the denominator of which is 30 years.

No supplement is payable if the BFGoodrich benefit commences prior to retirement.

Deferred vested termination

For Schedules 1 and 3, upon termination after completing 5 years of vesting service, the accrued monthly retirement benefit (determined in the same manner as for normal retirement) is payable commencing at age 65. An actuarially equivalent benefit is available as early as age 55.

For Schedule 1 participants with benefits frozen as of December 31, 2013, the accrued monthly retirement benefit (determined in the same manner as for normal retirement) is payable commencing at age 65, regardless of years of vesting service. An actuarially equivalent benefit is available as early as age 55.

For Schedule 2, upon termination after completing 5 years of vesting service, accrued monthly benefit payable at age 65 or reduced benefits (in the same manner as early retirement) as early as age 55 if 10 years of vesting service.

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For Schedule 4, participants are fully vested after 4 years of Vesting Service with vesting accumulated evenly over the full years of Vesting Service. An actuarially equivalent benefit is available as early as age 60 or age 55 with 15 years of Vesting Service.

Special Termination Benefit

For employees of Schedule 3 who are terminated due to Reduction in Force, who have attained age 50 but not yet reached age 55, and have completed at least 5 years of Vesting Service, a Special Termination Benefit is payable at Normal Retirement Date, or a reduced benefit is payable as early as age 55 that is equal to the Normal Retirement Benefit reduced by 0.5% for each full calendar month that benefit commencement precedes the participant's 62nd birthday.

If former Performance Materials division wage employees from BFGoodrich are terminated due to a Reduction in Force, The Lubrizol Corporation Wage Employees' Pension Plan shall pay all Special Deferred Vested Termination benefits (including any subsidized benefits related to prior service and compensation) in excess of the BFGoodrich Plan obligation to pay under the terms of the Deferred Vested Terminations benefit provisions.

Plant Closure Benefit

For employees of Schedule 1 who are terminated due to complete and permanent discontinuance of operations at a manufacturing plant, who have completed at least 25 years of Vesting Service (regardless of age), or had attained age 55 and had not completed 5 years of Vesting Service and is not receiving a Disability Pension, a Plant Closure benefit equal to the unreduced Normal Retirement Benefit is payable immediately. For those employees eligible only for a deferred vested benefit, they may elect a lump sum benefit equal to a multiple of pay, based on years of Vesting Service instead of receiving their Deferred Vested Pension.

For employees in Schedule 3: A benefit payable immediately equal to the greater of (1) and (2) below:

- (1) Final Average Earnings Pension Amount portion of the Normal Retirement Benefit reduced 0.50% for each full calendar month, up to a maximum of 84 months that benefit commencement precedes the participant's 62nd birthday.
- (2) Unreduced Service Credit Pension Amount.

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Disablement

For Schedule 4 participants, the Disability benefit is equal to the Normal Retirement Benefit based on the monthly pension in effect and Benefit Service at the time the participant became disabled. The participant's accrued benefit is actuarially reduced for commencement prior to Normal Retirement Date. For Schedule 1 employees and Schedule 3 employees, no disability benefits are provided under the Pension Plan (since disability benefits are provided under a separate Long-Term Disability Contract). However, a disabled participant eligible for benefits under such contract is placed on disability leave until he reaches age 65, when he becomes eligible for normal retirement benefits under the Pension Plan

Preretirement death

Prior to early retirement
eligibility

50% of the participant's accrued benefit actuarially reduced for election of 50% J&S form of payment and further reduced for early commencement of benefits at age 55. Benefits will commence at pensioner's age 55.

For employees in Benefit Schedule 4 only:

An additional amount is payable to the Beneficiary as a lump sum with said amount determined by subtracting the value of the QPSA death benefit from the lump sum present value of the participant's accrued benefit.

After early retirement eligibility

50% of the participant's accrued benefit actuarially reduced for election of 50% J&S form of payment and further reduced for early commencement of benefits at the later of age 55 and age at death.

For employees in Benefit Schedule 1 only:

\$2,250 is paid to the estate of a deceased employee who terminates employment after age 60 and meets Early or Normal Retirement eligibility requirements.

For employees in Benefit Schedule 4 only:

An additional amount is payable to the Beneficiary as a lump sum with said amount determined by subtracting the value of the QPSA death benefit from the lump sum present value of the participant's accrued benefit.

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Other Plan Provisions

Forms of payment

Automatic 5-year certain and life (Schedule 1), single life form (Schedule 2), or a 10-year certain and life (Schedule 3 and 4) for unmarried participants

Automatic actuarially equivalent 50% joint and survivor for married participants.

Optional forms

Schedule 1	5-year certain and life 10-year certain and life 50% joint and survivor 75% joint and survivor 100% joint and survivor Lump sum
Schedule 2	Single life 5-year certain and life 10-year certain and life 50% joint and survivor 60% joint and survivor 70% joint and survivor 80% joint and survivor 90% joint and survivor 100% joint and survivor Level income annuity
Schedule 3	Single life 5-year certain and life (through May 2, 2006) 10-year certain and life 15-year certain and life (through May 2, 2010) 50% joint and survivor 75% joint and survivor 100% joint and survivor Lump sum (if less than \$5,000)
Schedule 4	Single life 5-year certain and life 50% joint and survivor 75% joint and survivor 100% joint and survivor Lump sum

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Optional form conversion	<p>For lump sums: 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences</p> <p>Schedule 1 and 2: For all others, 6.0% interest and 1983 GAM Male mortality table</p> <p>Schedule 3 and 4: For all others, 6.0% interest and Revenue Ruling 2001-62 mortality table</p>
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes take effect. Increases in the dollar limits are assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

No future plan changes were recognized. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

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SCHEDULE SB ATTACHMENTS

Former Plan: Central States Indemnity Co. of Omaha employees' Pension Plan (CSI)

Plan Provisions

The plan was restated effective January 1, 2013. The most recent amendment reflected in the following plan provisions was effective July 24, 2017.

Covered employees	All employees of the Employer hired before June 1, 2006.
Participation date	<p>Covered employees are eligible for participation on the first of the month coincident with or next following age 19 and completion of at least 1,000 hours of employment in the 12 month period beginning on date of employment or any subsequent 12 month period beginning on an anniversary date.</p> <p>No new employees hired on or after June 1, 2006 are eligible to participate in the plan.</p>
Status of the plan	Benefit accruals are frozen as of December 31, 2016. No new employees hired on or after June 1, 2006 are eligible to participate in the plan.

Definitions

Accrued benefit	Frozen benefit as of December 31, 2016.
Vesting service	Each plan year with 1,000 hours of service is a Year of Vesting Service.
Credited service	Plan is frozen.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65 with 5 years of service.
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday.

Eligibility for Benefits

Normal retirement	Later of age 65 and 5 years of service.
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Early retirement	Age 55.
Postponed retirement	Retirement after NRD.
Deferred vested termination	100% vested at age 55 or 5 years of vesting service.
Disability	Not applicable.
Preretirement death benefit	5 years of vesting service.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
Early retirement	Accrued benefit, reduced by 6 2/3% per year for the first 5 years and 3 1/3% for the next 5 years that early retirement precedes normal retirement date.
Postponed retirement	Greater of accrued benefit on normal retirement date actuarially increased to late retirement date or accrued benefit on late retirement date.
Deferred vested termination	Accrued benefit payable as early as age 55 based on the early retirement reduction schedule.
Disablement	Not applicable
Preretirement death	
Prior to early retirement eligibility	The surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 50% joint and survivor annuity and died on the day after benefits commenced.
After early retirement eligibility	The surviving spouse receives a survivor annuity as if participant had commenced payment under the 50% joint and survivor annuity the day before the participant died.

Other Plan Provisions

Forms of payment	Automatic single life for unmarried participants. Automatic actuarially equivalent 50% joint and survivor.
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SCHEDULE SB ATTACHMENTS

Optional forms of payment	Single life 10-year certain and life 50% joint and survivor 66 2/3% joint and survivor 75% joint and survivor 100% joint and survivor Any of the joint and survivor forms above with a 10, 15 or 20 year certain period Lump sum
Optional form conversion factors	For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. For all others: 7.0% interest. Group Annuity Mortality Table for 1983 male rates for participants and Group Annuity Mortality Table for 1983 female rates for spouses.
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes take effect. Increases in the dollar limits are assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

No future plan changes were recognized. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

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SCHEDULE SB ATTACHMENTS

Former Plan: Employee Retirement Plan of General Re Corporation and its Affiliates (Gen Re)

Plan Provisions

The plan was restated effective January 1, 2011. The most recent amendment reflected in the following plan provisions was effective December 31, 2017.

Covered employees	All salaried employees.
Participation date	<p>Covered employees are eligible for participation on the earlier of age 21 with 1 year of service or age 30 if attained prior to September 4, 2003.</p> <p>No new employees hired on or after September 4, 2003 are eligible to participate in the plan.</p>
Status of plan	Benefit accruals are frozen as of December 31, 2005. No new employees hired on or after September 4, 2003 are eligible to participate in the plan.

Definitions

Accrued benefit	Frozen benefit as of December 31, 2005.
Vesting service	Each plan year with 1,000 hours of service is a Year of Vesting Service, excluding plan years before attaining age 18.
Credited service	Plan is frozen.
Participation service	Elapsed time from Participation date.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65 with 5 years of participation service
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday.

Eligibility for Benefits

Normal retirement	Later of age 65 and the fifth anniversary of the date of participation.
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Early retirement	Age 55 and 5 years of vesting service.
Postponed retirement	Retirement after NRD.
Deferred vested termination	All participants are 100% vested on December 31, 2005.
Disability	Not applicable.
Preretirement death benefit	5 years of vesting service.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.																						
Early retirement	<p>Accrued benefit, reduced by 3.0% per year from age 65 to 60 (from age 62 to 60 if the participant has 25 years of vesting service) and 5.0% per year from age 60 to 55.</p> <p><u>CologneRE:</u></p> <p>Accrued benefits, reduced by 5.0% per year from age 65 to 55.</p> <p><u>NationalRE:</u></p> <p>Accrued benefit, reduced by 5.0% per year from age 60 to 59 and 4.0% per year from age 59 to 55 if the participant has 20 years of vesting service.</p> <p>Otherwise the reduction is based on the early retirement reduction schedule shown below:</p> <table><tr><th>Age</th><th>Factor</th></tr><tr><td>55</td><td>0.50</td></tr><tr><td>56</td><td>0.54</td></tr><tr><td>57</td><td>0.58</td></tr><tr><td>58</td><td>0.62</td></tr><tr><td>59</td><td>0.66</td></tr><tr><td>60</td><td>0.70</td></tr><tr><td>61</td><td>0.74</td></tr><tr><td>62</td><td>0.79</td></tr><tr><td>63</td><td>0.85</td></tr><tr><td>64</td><td>0.92</td></tr></table>	Age	Factor	55	0.50	56	0.54	57	0.58	58	0.62	59	0.66	60	0.70	61	0.74	62	0.79	63	0.85	64	0.92
Age	Factor																						
55	0.50																						
56	0.54																						
57	0.58																						
58	0.62																						
59	0.66																						
60	0.70																						
61	0.74																						
62	0.79																						
63	0.85																						
64	0.92																						
Postponed retirement	Greater of accrued benefit on normal retirement date actuarially increased to late retirement date or accrued benefit on late retirement date.																						

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Deferred vested termination Accrued benefit, payable as early as age 55, reduced by 6.0% per year from age 65 to 60 and 5.0% per year from age 60 to 55.

Disablement Not applicable.

Preretirement death

Prior to early retirement eligibility The surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 50% joint and survivor annuity and died on the day after benefits commenced.

After early retirement eligibility The surviving spouse receives a survivor annuity as if participant had commenced payments under the 50% joint and survivor annuity the day before the participant died.

Other Plan Provisions

Forms of payment Automatic single life form for unmarried participants.
Automatic actuarially equivalent 50% joint and survivor for married participants.

Optional forms of payment Single life
50% joint and survivor
75% joint and survivor
100% joint and survivor
Level income annuity
Lump sum

Optional form conversion factors For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. If the participant is eligible for early retirement, early retirement subsidies can be reflected in the lump sum value if it produces a larger amount.
For all others: 7.0% interest and 417(e) unisex mortality table.

Pension Increases None

Plan participants' contributions None

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Maximum limits on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes take effect. Increases in the dollar limits are assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

No future plan changes were recognized. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

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SCHEDULE SB ATTACHMENTS

Former Plan: Johns Manville Employees Retirement Plan (JM Employees)

Plan Provisions

The plan was restated effective January 1, 2017. The most recent amendment reflected in the following plan provisions was effective December 31, 2017.

Covered employees	All employees of the employer classified as salaried or hourly in a participating location as provided in Appendix A of the JM Employees Plan document, except independent contractors, leased employees, and employees, in an ineligible collective bargaining unit.
Participation date	One year of service. Plan is closed to new entrants hired after December 31, 2006.
Status of plan	Benefit accruals are frozen as of December 31, 2007. No new employees are eligible to participate in the plan after December 31, 2006.

Definitions

Accrued benefit	Frozen benefit as of December 31, 2007.
Vesting service	Elapsed time beginning on the date the employee first completes an hour of service and ending on the employee's severance date.
Credited service	Plan is frozen.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65.
Monthly preretirement death benefit	50% (100% if eligible for early retirement) of the monthly pension benefit as of the date of death, reduced for the 50% (100% if eligible for early retirement) joint and survivor election and reduced for payment as early as the participant's 55th birthday.

Eligibility for Benefits

Normal retirement	Age 65.
Early retirement	Age 55 and 10 years of vesting service.

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Postponed retirement	Retirement after NRD.
Deferred vested termination	100% vested at age 55 or 5 years of vesting service.
Disability	If hourly non-union employee, 10 years of vesting service, mentally or physically incapable of employment, eligible for Social Security disability benefits and not eligible for LTD plan. If salaried employee, eligible for LTD plan.
Preretirement death benefit	Eligible for vested or retirement benefit.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
Early retirement	Accrued benefit, reduced by 4% per year in which the early retirement date precedes the normal retirement date (reduced from age 62 if 25 years of vesting service).
Postponed retirement	Greater of accrued benefit on normal retirement date actuarially increased to late retirement date or accrued benefit on late retirement date.
Deferred vested termination	Accrued benefit payable as early as age 55 (age 50 for participants on December 31, 1988) based on the early retirement reduction schedule shown below:

Age	Factor
50	0.26
51	0.28
52	0.30
53	0.33
54	0.36
55	0.39
56	0.42
57	0.46
58	0.50
59	0.55
60	0.61
61	0.67
62	0.74
63	0.81
64	0.90

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Disablement	Accrued benefit determined at earlier of December 31, 2007 or date of termination payable at early or normal retirement age. Continue to earn Vesting Service to age 65.
Preretirement death	
Prior to early retirement eligibility	Spouse benefit payable had the participant terminated on his date of death, elected benefit commencement with a 50% contingent annuitant option when first eligible and died on the following day.
After early retirement eligibility	The surviving spouse receives a survivor annuity as if participant had commenced payments under the 100% joint and survivor annuity the day before the participant died.

Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor for married participants.
Optional forms of payment	Single life 25% joint and survivor 50% joint and survivor 75% joint and survivor 100% joint and survivor Lump sum (if less than \$5,000)
Optional form conversion factors	
Deferred Disability and Non-Disability Benefits	Principal annuitant determination uses RP-2014 White Collar Mortality Table rates projected to 2038 using MP-2014 projection scale, blended 65% male and 35% female. The contingent annuitant determination uses RP-2014 Aggregate Mortality Table projected to 2038 using MP-2014 projection scale, blended 35% male and 65% female. The factors are determined with a 6% interest rate.
Immediate Disability Benefits	Principal annuitant determination uses RP-2014 Disabled Retiree Table rates projected to 2038 using MP-2014 projection scale, blended 70% male and 30% female. The contingent annuitant determination uses RP-2014 Aggregate Mortality Table projected to 2038 using MP-2014 projection scale, blended 30% male and 70% female. The factors are determined with a 6% interest rate.

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Late retirement increases	417(e) mortality for the year of calculation and average 417(e) segment rates for September, October and November preceding the date of calculation.
Transfers between plans	Earns Credited Service as an Employee under this Plan; earns Vesting Service while covered under the Johns Manville Hourly Plan or nonparticipating employer. No Credited Service is earned after December 31, 2007.
Pension Increases	None
Plan participants' contributions	Discontinued January 1, 1986; provide supplemental benefit and minimum cash refund from the plan.
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes take effect. Increases in the dollar limits are assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

No future plan changes were recognized. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: Johns Manville Hourly Retirement Plan (JM Hourly)

Plan Provisions

The plan was restated effective January 1, 2017. The most recent amendment reflected in the following plan provisions was effective December 31, 2017.

Covered employees	All employees of the employer classified as hourly in a participating location, except independent contractors and leased employees.
Participation date	One year of service. All locations are closed to new entrants. Locations were closed to new entrants at various dates from 2006 through 2010.
Status of plan	The plan has ongoing benefit accruals. All locations are closed to new entrants. Locations were closed to new entrants at various dates from 2006 through 2010.

Definitions

Accrued benefit	A monthly pension based on benefit rates, which are based on periods of Credited Service and location at date of calculation.
Vesting service	Elapsed time beginning on the date the employee first completes an hour of service and ending on the employee's severance date.
Credited service	Calendar years after Participation Date in which participant completes 1,800 hours; partial years credited for less than 1,800 hours.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65.
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Eligibility for Benefits

Normal retirement	Age 65.
Early retirement	Age 60, age 55 and 15 years of vesting service or 30 years of vesting service.
Postponed retirement	Retirement after NRD.
Deferred vested termination	100% vested after 5 years of vesting service.
Disability	10 years of Vesting Service, mentally or physically incapable of employment.
Preretirement death benefit	Eligible for vested or retirement benefit.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Benefits Paid Upon the Following Events

Normal retirement Accrued benefit.

JM Hourly Benefit Rates

Location	Annual Accrual Rate for 2018	Location	Annual Accrual Rate for 2018
Bremen, Indiana	\$204	Penbryn	\$312
CEELCO	132	Phenix City, AL	204
Cleburne*	360	Plattsburgh	216
Defiance (GMP)	468	Richland	180
Defiance UAW	468	Richmond, Indiana	324
Edison (Zeston)	252	Richmond, Virginia	276
Etowah	384	Rockdale	312
Fernley	216	Southgate	216
Hazleton	204	Waterville (plant 1, IBT 20)	396
Jacksonville	204	Waterville (plant 1, UAW)	384
Lewiston	252	Waterville (plant 7, IBT 20)	396
Macon	216	Waterville (plant 7, UAW)	384
McPherson	342	Willows	330
Oklahoma City	240	Winder*	324

Accrual supplements are available to employees who meet the 55/25 age and service criteria prior to termination and prior to the Eligibility End Date.

Location	Ultimate Supplement Rate	Eligibility End Date
Cleburne	\$9	2/18/2007
Defiance (GMP)	7	8/16/2010
Defiance UAW	7	9/30/2010
Edison (Zeston)	3	10/15/2011
Penbryn	11	1/1/2012
Richmond, Indiana	7	11/1/2013
Richmond, Virginia	5	Ongoing
Rockdale	2	10/9/2009
Waterville (plant 1, IBT 20)	7	4/18/2006
Waterville (plant 1, UAW)*	5	7/16/2009
Waterville (plant 7, IBT 20)	7	4/18/2006
Waterville (plant 7, UAW)*	5	7/16/2009
Winder	2	10/15/2011

*Eligible Waterville UAW participants who met the 55/25 criteria prior to 7/15/2006 receive a \$7 multiplier supplement. Eligible Waterville UAW participants who met the 55/25 criteria after 7/14/2006 and before 7/16/2009 receive a \$5 multiplier supplement.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
 EIN / PN: 47-0679606 / 001
 Plan Sponsor: Berkshire Hathaway Credit Corporation
 Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Early retirement

Accrued benefit, reduced by 4% per year in which the early retirement date precedes the normal retirement date (reduced from age 62 if 25 years of vesting service and retire at certain locations).

Postponed retirement

Greater of accrued benefit on normal retirement date actuarially increased to late retirement date or accrued benefit on late retirement date.

Deferred vested termination

Accrued benefit payable as early as age 55 based on the early retirement reduction schedule shown below.

Age	Factor
55	0.40
56	0.44
57	0.48
58	0.52
59	0.56
60	0.61
61	0.67
62	0.74
63	0.82
64	0.90

Disablement

Accrued benefit payable immediately plus a supplemental benefit of \$100 per month payable to earlier of age 65 or eligibility for on unreduced Social Security benefit.

Preretirement death

Prior to early retirement eligibility

Spouse benefit payable had the participant terminated on his date of death, elected benefit commencement with 50% contingent annuitant option at age 55, or date of death if later, and died on the following day.

After early retirement eligibility

The surviving spouse receives a survivor annuity as if participant had commenced payments under the 50% joint and survivor annuity the day before the participant died.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
Optional forms of payment	Single life 50% joint and survivor 75% joint and survivor 100% joint and survivor Lump sum (if less than \$5,000)
Optional form conversion factors	
Deferred Disability and Non-Disability Benefits	Principal annuitant determination uses RP-2014 Blue Collar Mortality Table rates projected to 2038 using MP-2014 projection scale, blended 85% male and 15% female. The contingent annuitant determination uses RP-2014 Aggregate Mortality Table projected to 2038 using MP-2014 projection scale, blended 15% male and 85% female. The factors are determined with a 6% interest rate.
Immediate Disability Benefits	Principal annuitant determination uses RP-2014 Disabled Retiree Table rates projected to 2038 using MP-2014 projection scale, blended 70% male and 30% female. The contingent annuitant determination uses RP-2014 Aggregate Mortality Table projected to 2038 using MP-2014 projection scale, blended 30% male and 70% female. The factors are determined with a 6% interest rate.
Late retirement increases	417(e) mortality for the year of calculation and average 417(e) segment rates for September, October and November preceding the date of calculation.
Transfers between plans	Earns Credited Service as an Employee under this Plan; earns Vesting Service while covered under the Johns Manville Employees Retirement Plan. After 5 years of Credited Service under the Employees Retirement Plan, all Service (or Vesting Service after December 31, 2007) is accounted for under the Employees Retirement Plan but is offset by the benefit accrued under the Hourly Plan.
Pension Increases	None

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

**Plan participants'
contributions**

Discontinued August 1, 1966; if not distributed in a lump sum, provide supplemental benefit and minimum cash refund from the plan.

**Maximum limits on benefits
and pay**

All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes take effect. Increases in the dollar limits are assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

No future plan changes were recognized. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: United States Aviation Underwriters, Incorporated Retirement Income Plan (USAU)

Plan Provisions

The plan was restated effective January 1, 2017. The most recent amendment reflected in the following plan provisions was effective December 31, 2017.

Covered employees	All employees of the employer hired before July 1, 2017, except independent contractors, leased employees, employees whose conditions of employment are covered by a collective bargaining agreement, and non-resident aliens who received no earned income from sources with the United States.
Participation date	<p>Covered employees are eligible for participation on the day of completion of a year of service (twelve consecutive months beginning with the date of hire or the plan year which includes the anniversary of the date of hire) in which 1,000 hours of service was earned.</p> <p>No new employees are eligible to participate in the plan on or after July 1, 2017.</p>
Status of plan	Benefit accruals are frozen as of December 31, 2017. No new employees are eligible to participate in the plan on or after July 1, 2017.

Definitions

Accrued benefit	Frozen benefit based on credited service frozen as of June 30, 2017 and compensation earned through December 31, 2017.
Vesting service	Each plan year with 1,000 hours of service is a Year of Vesting Service.
Credited service	Plan is frozen.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Eligibility for Benefits

Normal retirement	Age 65.
Early retirement	Age 50 and 5 years of vesting service.
Postponed retirement	Retirement after NRD
Deferred vested termination	All participants are 100% vested on June 30, 2017.
Disability	Not applicable.
Preretirement death benefit	5 years of vesting service.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
Early retirement	Accrued benefit, reduced by 3.6% per year for the first 10 years by which the early retirement date precedes the normal retirement date, and by 2.4% per year for the next 5 years.
Postponed retirement	Greater of accrued benefit on normal retirement date actuarially increased to late retirement date or accrued benefit on late retirement date.
Deferred vested termination	Accrued benefit payable as early as age 50 based on the early retirement reduction schedule.
Disablement	Not applicable.
Preretirement death	
Prior to early retirement eligibility	The surviving spouse receives 100% of the participant's accrued benefit for the first 10 years beginning on the participant's earliest retirement age, and 50% of such amount thereafter for the life of the spouse (or until child reaches age 18, if no spouse exists). If the participant dies while actively employed, the first 12 monthly payments are guaranteed.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
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Plan Sponsor: Berkshire Hathaway Credit Corporation
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If the participant dies while actively employed, the monthly payments for the first 10 years are guaranteed.

Other Plan Provisions

Automatic ten-year certain and life form for unmarried participants.

Automatic actuarially equivalent 50% joint and survivor for married participants.

- Single life
- 75% joint and survivor
- 100% joint and survivor
- 10-year certain and life
- 5-year certain only
- 10-year certain only
- Lump sum

For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. If the participant is eligible for early retirement, early retirement subsidies can be reflected in the lump sum value if it produces a larger amount.

For all others: 6.0% interest and 1971 male Group Annuity mortality table.

Factors in Appendix C of the USAU plan document.

None

None

Plan Name: Berkshire Hathaway Consolidated Pension Plan
 EIN / PN: 47-0679606 / 001
 Plan Sponsor: Berkshire Hathaway Credit Corporation
 Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Maximum limits on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes take effect. Increases in the dollar limits are assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

No future plan changes were recognized. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: UTC Railcar Repair Services Defined Benefit Plan (Railcar)

Plan Provisions

The plan was restated effective January 1, 2015. The most recent amendment reflected in the following plan provisions was effective December 31, 2017.

Covered employees	All hourly-paid employees at a participating location.
Participation date	Covered employees are eligible for participation on the later of date on which the participating location becomes covered under the plan and the first day of the month coincident or following the date of becoming an eligible employee.
Status of plan	The plan has ongoing benefit accruals. Plan is closed to new entrants at Sayre location effective January 1, 2012. Plan is closed to new entrants at Texarkana, Waterloo and Omaha locations effective January 1, 2015.

Definitions

Accrued benefit	A monthly pension based on benefit rates which are based on periods of Credited Service and location at date of calculation.
Vesting service	Each plan year with 1,000 hours of service is a Year of Vesting Service.
Credited service	<p>One year for each plan year during which the participant worked at least 1,600 hours. If the participant earns less than 1,600 hours, a partial year of service will be credited to the closest 1/10 of a year.</p> <p>In addition, the participant does not receive any credited service if he completes less than 501 hours in any plan year, unless disability, retirement, death occurs, or participation commences or resumes in that year.</p>
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65 with 5 years of service.
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 60th birthday.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Eligibility for Benefits

Normal retirement	Later of age 65 and 5 years of service.
Early retirement	Age 60 and 5 years of vesting service.
Postponed retirement	Retirement after NRD.
Deferred vested termination	100% vested after 5 years of vesting service.
Disability	Determined to be totally and permanently disabled on or after attaining age 45 and completing 10 years of vesting service.
Preretirement death benefit	5 years of vesting service.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Benefits Paid Upon the Following Events

Normal retirement

Accrued benefit.

Benefit Rates

Texarkana, Arkansas

Date	Benefit Rate
01/01/1984-01/31/1984	\$10.50
02/01/1984-11/01/1987	\$11.00
11/02/1987-12/31/1990	\$12.00
01/01/1991-12/31/1993	\$13.00
01/01/1994-12/31/1996	\$15.00
01/01/1997-12/31/1999	\$16.00
01/01/2000-12/31/2007	\$17.00
01/01/2008-08/24/2008	\$24.00
08/25/2008 and later	\$30.00

Waterloo, Iowa

Date	Benefit Rate
01/01/1984-06/04/1987	\$10.50
06/05/1987-12/31/1989	\$11.00
01/01/1990-12/31/1996	\$14.00
01/01/1997-12/31/1999	\$15.00
01/01/2000-12/31/2004	\$17.00
01/01/2005-12/31/2007	\$20.00
01/01/2008-12/31/2009	\$24.00
01/01/2010-12/31/2010	\$25.00
01/01/2011-12/31/2011	\$26.00
01/01/2012-12/31/2012	\$27.00
01/01/2013-12/31/2013	\$28.00
01/01/2014-12/31/2014	\$29.00
01/01/2015-12/31/2015	\$30.00
01/01/2016-12/31/2016	\$31.00
01/01/2017-12/31/2017	\$32.00
01/01/2018-12/31/2018	\$33.00
01/01/2019-12/31/2019	\$34.00
01/01/2020-12/31/2020	\$35.00

Sayre, Pennsylvania

Date	Benefit Rate
01/01/1984-01/01/1987	\$10.00
01/02/1987-10/18/1987	\$10.50
10/19/1987-12/31/1990	\$11.00
01/01/1991-12/31/1993	\$13.00
01/01/1994-12/31/1996	\$15.00
01/01/1997-12/31/1999	\$16.00
01/01/2000-10/18/2002	\$17.00
10/19/2002-10/18/2003	\$20.00
10/19/2003-12/31/2006	\$24.00
01/01/2007-12/31/2007	\$28.00
01/01/2008-12/31/2009	\$30.00
01/01/2010-12/31/2011	\$33.00
01/01/2012 and later	\$35.00

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Laporte, Texas

Date	Benefit Rate
11/06/2006 and later	\$30.00

Omaha, Nebraska

Date	Benefit Rate
06/02/2008 and later	\$30.00

Early retirement

Accrued benefit, reduced by 6 2/3% per year prior to normal retirement date.

Participants who attained age 60 and complete at least 30 years of vesting service are eligible to receive an unreduced pension benefit on the annuity start date.

Postponed retirement

Greater of accrued benefit on normal retirement date actuarially increased to late retirement date or accrued benefit on late retirement date.

Deferred vested termination

Accrued benefit, payable as early as age 60, reduced by 6 2/3% per year prior to normal retirement date.

Disablement

Accrued benefit determined as of disability payable immediately, unreduced for early commencement.

Preretirement death

Prior to early retirement eligibility

The surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 50% joint and survivor annuity and died on the day after benefits commenced.

After early retirement eligibility

The surviving spouse receives a survivor annuity as if participant had commenced payments under the 50% joint and survivor annuity the day before the participant died.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
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Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
Optional forms	Single life 50% joint and survivor 75% joint and survivor 100% joint and survivor Lump sum (if less than \$5,000)
Optional form conversion factors	For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. For all others: 7.0% interest and the 1994 Group Annuity unisex mortality table projected to 2022.
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes take effect. Increases in the dollar limits are assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

No future plan changes were recognized. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: The Marmon Consolidated Defined Benefit Plan (Marmon)

Plan Provisions

The plan was restated effective December 31, 2010. The most recent amendment reflected in the following plan provisions was effective December 31, 2016.

Covered employees	<p>Cerro Brave: employees represented by the United Steelworkers of America, AFL-CIO, and its Local 6738.</p> <p>O&M: employees represented by the International Union, United Automobile, Aerospace and Agricultural Implement Workers of America (UAW) Local No. 864.</p>
Participation date	<p>Cerro Brave: Participation begins on the date of hire. No new employees are eligible to participate in the plan on or after December 31, 2007.</p> <p>O&M: Participation begins on the date the employee attained age 21 and completed one year of service.</p>
Status of plan	<p>As of January 1, 2016, the plan has active participants in Cerro Brave and O&M only. The remainder of this plan summary summarizes provisions for these two locations only.</p> <p>Benefit accruals are frozen as of December 31, 2007 for Cerro Brave and December 19, 2000 for O&M.</p> <p>No new employees are eligible to participate in the plan on or after December 31, 2007.</p>

Definitions

Accrued benefit	<p>Cerro Brave: A monthly pension of \$23.50 multiplied by years of credited service. This benefit is frozen as of December 31, 2007.</p> <p>Cerro Bristol: Frozen benefit as of December 19, 2000.</p>
Vesting service	<p>Cerro Brave: Each plan year with 1,000 hours of service is a Year of Vesting Service.</p> <p>O&M: Elapsed time from date of hire.</p>
Credited service	<p>Plan is frozen.</p>

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65.
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Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday.
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Eligibility for Benefits

Normal retirement	Age 65.
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Early retirement	Cerro Brave: Age 60 and 10 years of credited service. O&M: Age 62 and 10 years of vesting service.
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Postponed retirement	Retirement after NRD.
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Deferred vested termination	100% vested after 5 years of vesting service.
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Disability	15 years of credited service (10 years for O&M).
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Preretirement death benefit	5 years of vesting service. The participant and spouse must have been married for at least one year as of the participant's date of death.
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Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
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Early retirement	Accrued benefit, reduced by 6% for Cerro Brave and 6.67% for O&M for each year by which the early retirement date precedes the normal retirement date.
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Postponed retirement	An increased benefit actuarially equivalent to the normal retirement benefit.
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Deferred vested termination	Accrued benefit payable at normal retirement date. If the participant completed 10 years of credited service at the date of terminations, the benefit is payable as early as the early retirement age, reduced by 6.67% for each year by which the early retirement date precedes the normal retirement date.
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Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Disablement	Accrued benefit payable immediately if qualified for Social Security disability benefits. Otherwise a temporary disability benefit is payable until the earlier of normal retirement date or the date the participant is eligible for Social Security disability benefits.
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Preretirement death

Prior to early retirement eligibility	The surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 50% joint and survivor annuity and died on the day after benefits commenced.
After early retirement eligibility	If the participant dies after attaining age 55 and completed 10 years of credited service, the surviving spouse receives 50% of the participant's accrued benefit, payable the first day of the month following death.

Other Plan Provisions

Forms of payment	Automatic Single life for unmarried participants. Automatic actuarially equivalent 50% joint and survivor for married participants.
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Optional forms of payment	Single life 50% joint and survivor 75% joint and survivor 100% joint and survivor 10-year certain and life. Social Security level income option. Lump sum (if less than \$5,000)
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Optional form conversion factors	For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. Early retirement subsidies are not reflected in lump sum values. For all others: 7 % interest and the 1994 Group Annuity unisex mortality table projected to 2002.
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Pension Increases	None
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Plan participants' contributions	None
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Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Maximum limits on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes take effect. Increases in the dollar limits are assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

No future plan changes were recognized. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: Union Tank Car Company East Chicago, Indiana Hourly Employees' Retirement Plan (Tank)

Plan Provisions

The plan was restated effective January 1, 2014. The most recent amendment reflected in the following plan provisions was effective August 1, 2017.

Covered employees	All employees of the employer, except leased employees.
Participation date	<p>Covered employees are eligible for participation on the earlier of the first day of the month following the first anniversary of the date of hire (provided 1,000 hours of service was earned in the initial twelve-month period of hire) or the first day of any subsequent plan year following a plan year in which 1,000 hours of service was earned.</p> <p>No new employees are eligible to participate in the plan on or after August 15, 1983.</p>
Status of plan	Benefit accruals are frozen as of August 15, 1983. No new employees are eligible to participate in the plan on or after August 15, 1983.

Definitions

Accrued benefit	Frozen benefit as of August 15, 1983.
Vesting service	Each plan year with 1,000 hours of service is a Year of Vesting Service. For plan years with less than 1,000 hours of service, one month of service is credited for each full 150 hours of service.
Credited service	Plan is frozen.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65.
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Eligibility for Benefits

Normal retirement	Age 65.
Early retirement	Age 55 and 10 years of vesting service.
Postponed retirement	Retirement after NRD.
Deferred vested termination	100% vested after 5 years of vesting service.
Disability	Not applicable.
Preretirement death benefit	5 years of vesting service and elected coverage of death benefits. The participant and spouse must have been married for at least one year as of the participant's date of death.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
Early retirement	Accrued benefit, reduced by 3% for each year by which the early retirement date precedes age 62. No reduction for benefits payable after age 62.
Postponed retirement	An increased benefit actuarially equivalent to normal retirement benefit.
Deferred vested termination	Accrued benefit payable as early as age 55 based on the early retirement reduction schedule.
Disablement	Not applicable.
Preretirement death	
Prior to early retirement eligibility	The surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 50% joint and survivor annuity and died on the day after benefits commenced.
After early retirement eligibility	The surviving spouse receives a survivor annuity as if participant had commenced payments under the 50% joint and survivor annuity the day before the participant died.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
 EIN / PN: 47-0679606 / 001
 Plan Sponsor: Berkshire Hathaway Credit Corporation
 Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
Optional forms	Single life 50% joint and survivor 75% joint and survivor 100% joint and survivor 10-year certain and life 15-year certain and life Social Security level income option Lump sum (if less than \$3,500)
Optional form conversion factors	For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. For all other purposes, 7% interest rate and 1951 Group Annuity Mortality Table projected to 1963 male only.
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes take effect. Increases in the dollar limits are assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

No future plan changes were recognized. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: FlightSafety International Inc. Retirement Income Plan (Flight Safety)

Plan Provisions

The plan was restated effective December 31, 2011. The most recent amendment reflected in the following plan provisions was effective December 31, 2016.

Covered employees	All employees of the employer, except employees of FlightSafety Services Corporation, non-resident aliens who receive no income from sources within the United States and leased employees.
Participation date	<p>Covered employees are eligible for participation on the earlier of December 31 or June 30 after attaining age 21 and the completion of a year of service (twelve consecutive months beginning with the date of hire or the plan year which includes the anniversary of the date of hire) in which 1,000 hours of service was earned.</p> <p>No new employees are eligible to participate in the plan on or after December 31, 2005.</p>
Status of plan	<p>Benefit accruals are frozen as of December 30, 2004 for Canadian participants and as of December 30, 2012 for all other participants. No new employees are eligible to participate in the plan on or after December 31, 2005.</p>

Definitions

Accrued benefit	Frozen benefit as of December 30, 2004 for Canadian participants and as of December 30, 2012 for all other participants.
Vesting service	<p>Each plan year with 1,000 hours of service is a Year of Vesting Service, excluding plan years before attaining age 18.</p> <p>A participant who is credited with 1,000 hours of service during December 31, 2016 through December 30, 2017 and 1,000 hours of service during January 1, 2017 will be credited with two Years of Vesting Service.</p>
Credited service	Plan is frozen.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65 with 5 years of participation service.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday
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Eligibility for Benefits

Normal retirement	Later of age 65 and the fifth anniversary of the date of participation.
Early retirement	Age 55 and 10 years of vesting service.
Postponed retirement	Retirement after NRD.
Deferred vested termination	100% vested after 5 years of vesting service or attained age 55 while actively employed.
Disability	Not applicable.
Preretirement death benefit	5 years of vesting service or attained age 55 while actively employed. The participant and spouse must have been married for at least one year as of the participant's date of death.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
Early retirement	A reduced benefit actuarially equivalent to the normal retirement benefit.
Postponed retirement	An increased benefit actuarially equivalent to the normal retirement benefit.
Deferred vested termination	Accrued benefit payable at normal retirement date. If the participant completed 10 years of vesting service at the date of termination, the benefit is payable as early as the early retirement age, reduced according to the schedule shown in the early retirement benefit section.
Disablement	Not applicable.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Preretirement death

Prior to early retirement eligibility	The surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 50% joint and survivor annuity and died on the day after benefits commenced.
After early retirement eligibility	The surviving spouse receives a survivor annuity as if participant had commenced payments under the 50% joint and survivor annuity the day before the participant died.

Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
Optional forms of payment	Single life 50% joint and survivor 75% joint and survivor 100% joint and survivor 10-year certain and life Lump sum (if less than \$5,000)
Optional form conversion factors	For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. Early retirement subsidies are not reflected in lump sum values. For all other purposes, 6% interest rate and 1971 Male Group Annuity Mortality Table.
Pension Increases	None
Plan participants' contributions	No employee contributions are required for plan years beginning after December 31, 1980. Employee contributions made before December 31, 1980 are fully vested.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Maximum limits on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes take effect. Increases in the dollar limits are assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

No future plan changes were recognized. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: Precision Steel Warehouse, Incorporated Hourly Employees Pension Plan and Trust (Precision)

Plan Provisions

The plan was restated effective December 20, 2013. The most recent amendment reflected in the following plan provisions was effective December 31, 2016.

Covered employees	Employees represented by the United Steelworkers of America, AFL-CIO.
Participation date	<p>Covered employees are eligible for participation on the earlier of June 1 or December 1 after the completion of a year of service (twelve consecutive months beginning with the date of hire or each anniversary of such date) in which 1,000 hours of service was earned.</p> <p>No new employees are eligible to participate in the plan on or after May 31, 2006.</p>
Status of plan	Benefit accruals are frozen as of May 31, 2006. No new employees are eligible to participate in the plan on or after May 31, 2006.

Definitions

Accrued benefit	Frozen benefit as of May 31, 2006.
Vesting service	<p>Each plan year with 1,000 hours of service is a Year of Vesting Service.</p> <p>A participant who is credited with 1,000 hours of service during June 1, 2016 through May 31, 2017 and 1,000 hours of service during January 1, 2017 through December 31, 2017 will be credited with two Years of Vesting Service.</p>
Credited service	Plan is frozen.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday
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Eligibility for Benefits

Normal retirement	Age 65.
Early retirement	Age 55 and 5 years of vesting service.
Postponed retirement	Retirement after NRD.
Deferred vested termination	100% vested after 5 years of service.
Disability	Permanent and total disablement with 5 years of credited service.
Preretirement death benefit	5 years of vesting service.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
Early retirement	Accrued benefit, reduced by 6% for each year in which the early retirement date precedes the normal retirement date.
Postponed retirement	Greater of accrued benefit on normal retirement date actuarially increased to late retirement date or accrued benefit on late retirement date.
Deferred vested termination	Accrued benefit payable as early as age 55 based on the early retirement reduction schedule.
Disablement	Accrued benefit payable immediately after a 26-week waiting period, without reduction for early commencement.
Preretirement death	
Prior to early retirement eligibility	The surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 50% joint and survivor annuity and died on the day after benefits commenced.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

After early retirement eligibility	The surviving spouse receives a survivor annuity as if participant had commenced payments under the 50% joint and survivor annuity the day before the participant died.
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Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
Optional forms of payment	Single life 50% joint and survivor 75% joint and survivor
Optional form conversion factors	For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. Participant gets greater of that factor or factor from Appendix A of the Precision plan document. For all others: 7.5% interest and the mortality table in Revenue Ruling 95-6 for payments other than lump sums.
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes take effect. Increases in the dollar limits are assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

No future plan changes were recognized. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: Omaha World-Herald Employee Retirement Plan (Omaha)

Plan Provisions

The plan was restated effective January 1, 2016. The most recent amendment reflected in the following plan provisions was effective December 31, 2016.

Covered employees	All employees of the employer, except leased employees.
Participation date	<p>Covered employees are eligible for participation on the earlier of January 1 or July 1 after attaining age 21 and the completion of a year of service (twelve consecutive months beginning with the date of hire or the plan year which includes the anniversary of the date of hire) in which 1,000 hours of service was earned.</p> <p>No employees hired or rehired on or after January 1, 2006 are eligible to participate.</p>
Status of the plan	Benefit accruals are frozen as of December 31, 2008. Employees hired on or after January 1, 2006 are not eligible to participate.

Definitions

Accrued benefit	Frozen benefit as of December 31, 2008.
Vesting service	Each plan year with 1,000 hours of service is a Year of Vesting Service, but excluding periods prior to attaining age 18.
Credited service	Plan is frozen.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65 with 5 years of participation.
Monthly preretirement death benefit	66 2/3% of the monthly pension benefit as of the date of death, reduced for the 66 2/3% joint and survivor election and reduced for payment as early as the participant's 55th birthday payable to surviving spouse. A non-spouse beneficiary receives the participants' accrued benefit payable immediately for 5 years only.

Eligibility for Benefits

Normal retirement	Later of age 65 and the fifth anniversary of the date of participation.
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Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Early retirement	Age 55 and 10 years of vesting service.
Postponed retirement	Retirement after NRD
Deferred vested termination	100% vested after 5 years of vesting service.
Disability	Total and permanent disability with 5 years of vesting service.
Preretirement death benefit	5 years of vesting service.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
Early retirement	Accrued benefit, reduced by 6 2/3% per year for the first five years by which the early retirement date precedes the normal retirement date, by 3 1/3% per year for the next five years and reduced actuarially for each additional year after.
Postponed retirement	An increased benefit actuarially equivalent to the normal retirement benefit.
Deferred vested termination	Accrued benefit payable at the later of normal retirement date, 10 th anniversary of participation and the date of termination.
Disablement	Accrued benefit payable at NRD.
Preretirement death	
Prior to early retirement eligibility	The surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 66 2/3% joint and survivor annuity and died on the day after benefits commenced. The beneficiary of an unmarried participant receives the participant's accrued benefit payable immediately for five years only.
After early retirement eligibility	The surviving spouse receives a survivor annuity as if participant had commenced payments under the 66 2/3% joint and survivor annuity the day before the participant died.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

The beneficiary of an unmarried participant receives the participant's accrued benefit payable immediately for five years only.

Other Plan Provisions

Forms of payment	Automatic five-year certain and life form for unmarried participants. Automatic actuarially equivalent 66 2/3% joint and survivor form for married participants.
Optional forms of payment	Five-year certain and life 10-year certain and life 66 2/3% joint and survivor 75% joint and survivor Lump sum (if less than \$7,500)
Optional form conversion factors	For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which benefit commences. For all other purposes, 5% interest and 1971 Male Group Annuity mortality table.
Pension Increases	None
Plan participants' contributions	No employee contributions are required for plan years beginning after December 31, 1982. Employee contributions made before January 1, 1983 are fully vested.
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes take effect. Increases in the dollar limits are assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

No future plan changes were recognized. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: Union Underwear Pension Plan (Fruit of the Loom)

Plan Provisions

The plan was restated effective January 1, 2015. The most recent amendment reflected in the following plan provisions was effective December 31, 2016.

Covered employees	All employees of the employer, except leased employees and certain employees whose conditions of employment are covered by a collective bargaining agreement.
Participation date	<p>Covered employees are eligible for participation on the earlier of January 1 or July 1 after attaining age 21 and the completion of a year of service (twelve consecutive months beginning with the date of hire) in which 1,000 hours of service was earned.</p> <p>No new employees are eligible to participate in the plan on or after December 31, 2007 for Legacy and December 31, 2005 for Russell.</p>
Status of the plan	<p>As of January 1, 2016, the plan has active participants in Legacy and Russell only. The remainder of this plan summary summarizes provisions for these two locations only.</p> <p>Benefit accruals are frozen as of December 31, 2007 for Legacy and March 31, 2006 for Russell. No new employees are eligible to participate in the plan on or after December 31, 2007 for Legacy and December 31, 2005 for Russell.</p>

Definitions

Accrued benefit	<p>Legacy: Frozen benefit as of December 31, 2007 equal to the sum of (1) and (2).</p> <p>(1) Basic benefit frozen as of December 31, 2007</p> <p>(2) Excess benefit frozen as of December 31, 2007</p> <p>Russell: Frozen benefit as of March 31, 2006</p>
Vesting service	Elapsed time from date of hire.
Credited service	Plan is frozen.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday.
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Eligibility for Benefits

Normal retirement	Age 65.
Early retirement	Legacy: Age 55 and 10 years of vesting service. Russell: Age 55 and 20 years of vesting service.
Postponed retirement	Retirement after NRD.
Deferred vested termination	100% vested after 5 years of vesting service.
Disability	Legacy: Age 50, 10 years of vesting service and eligible for Social Security disability benefit within an approved period. Russell: Total and permanent disability with 15 years of vesting service.
Preretirement death benefit	Eligible for normal, early, late or deferred vested retirement benefits.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
Early retirement	<p>Legacy: Accrued benefit, reduced by the following schedule:</p> <ol style="list-style-type: none">(1) Basic benefit is reduced by 4.8% for each year by which the early retirement date precedes the normal retirement date.(2) Excess benefit is reduced by 7.8% per year for the first three years by which the early retirement date precedes the normal retirement date, 5.4% per year for the next two years and 3.6% per year for the next five years after. <p>Russell: Accrued benefit, reduced by 5.00% per year for the first five years by which the early retirement date precedes the normal retirement date, and by 6.67% per year for the next five years.</p> <p>Huffy: Accrued benefit, reduced by 7.20% for each year by which the early retirement date precedes the normal retirement date.</p>

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Postponed retirement	An increased benefit actuarially equivalent to the normal retirement benefit.
Deferred vested termination	Accrued benefit payable at normal retirement date. Legacy and Huffy participants who completed 10 years of vesting service at the date of termination can commence benefits as early as the early retirement age, reduced according to the schedule shown in the early retirement benefit section. Russell participants can commence benefits as early as age 55 that are actuarially equivalent to their normal retirement benefit.
Disablement	Accrued benefit payable immediately without reduction for early commencement.
Preretirement death	
Prior to early retirement eligibility	The surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 50% joint and survivor annuity and died on the day after benefits commenced.
After early retirement eligibility	The surviving spouse receives a survivor annuity as if participant had commenced payments under the 50% joint and survivor annuity the day before the participant died.

Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
Optional forms of payment	Single life 5-year certain and life (Russell and Huffy only) 10-year certain and life 15-year certain and life 50% joint and survivor 75% joint and survivor 100% joint and survivor (Russell and Huffy only) Lump sum (if terminate after July 1, 2014)

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Optional form conversion factors

For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. Early retirement subsidies are reflected in the lump sum value if the participant retires after age 62 with 10 years of vesting service.

Legacy: For 50% joint and survivor optional form, the conversion factor is 0.92 decreased (increased) by 0.004 for each year by which the participant is older (younger) than the beneficiary. See the plan document for conversion factors applied to other optional forms. For late retirement increases, 8.0% interest rate and Unisex 1984 Mortality Table set back two years for participants and beneficiaries.

Russell: For all other purposes. 8.5% interest rate and Unisex 1984 Mortality Table set back two years for participants and beneficiaries.

Huffy: For all other purposes, 8.5% interest rate and Unisex 1984 Mortality Table set back two years for participants and set back one year for beneficiaries.

Pension Increases

None

Plan participants' contributions

None

Maximum limits on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes take effect. Increases in the dollar limits are assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

No future plan changes were recognized. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: Group Retirement Plan for Employees of Dexter Shoe Company and Pan Am Shoe Company (Dexter)

Plan Provisions

The plan was restated effective January 1, 2016. The most recent amendment reflected in the following plan provisions was effective August 1, 2017.

Covered employees	All employees of Dexter Shoe Company and (effective January 1, 1995) all employees of Pan Am Shoe Company.
Participation date	<p>Covered employees are eligible for participation on the earlier of January 1 or July 1 after the completion of a year of service (twelve consecutive months beginning with the date of hire or the plan year which includes the anniversary of the date of hire) in which 1,000 hours of service was earned.</p> <p>No employees hired or rehired on or after January 1, 2002 are eligible to participate.</p>
Status of the plan	Benefit accruals are frozen as of December 31, 2001. Employees hired on or after January 1, 2002 are not eligible to participate.

Definitions

Accrued benefit	Frozen benefit as of December 31, 2001.
Vesting service	Each plan year with 1,000 hours of service is a Year of Vesting Service.
Credited service	Plan is frozen.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65.
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday.

Eligibility for Benefits

Normal retirement	Age 65.
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Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Early retirement	Age 55 and 5 years of vesting service.
Postponed retirement	Retirement after NRD.
Deferred vested termination	All participants are vested after September 17, 2001.
Disability	Not applicable.
Preretirement death benefit	5 years of vesting service The participant and spouse must have been married for at least one year as of the participant's date of death.

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit
Early retirement	Accrued benefit, reduced by 6.67% per year for the first five years by which the early retirement date precedes the normal retirement date, and by 3.33% per year for the next five years.
Postponed retirement	Greater of accrued benefit on normal retirement date increased by 5% per year that retirement is postponed beyond normal retirement date, or accrued benefit on late retirement date.
Deferred vested termination	Accrued benefit payable as early as age 55 based on the early retirement reduction schedule.
Disablement	Not applicable.
Preretirement death	
Prior to early retirement eligibility	The surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 50% joint and survivor annuity and died on the day after benefits commenced.
After early retirement eligibility	The surviving spouse receives a survivor annuity as if participant had commenced payments under the 50% joint and survivor annuity the day before the participant died.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Other Plan Provisions

Forms of payment	Automatic single life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
Optional forms of payment	Single life 50% joint and survivor 75% joint and survivor 100% joint and survivor Lump sum
Optional form conversion factors	For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. Early retirement subsidies are not reflected in lump sum values. Lump sums payable on or after normal retirement date cannot be less than the lump sum calculated using the appropriate factor from Appendix A of the Dexter plan document. For all other purposes, 6% interest rate and Unisex 1984 Mortality Table set forward one year for participants and set back four years for beneficiaries.
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes take effect. Increases in the dollar limits are assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

No future plan changes were recognized. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

Plan Name: Berkshire Hathaway Consolidated Pension Plan
EIN / PN: 47-0679606 / 001
Plan Sponsor: Berkshire Hathaway Credit Corporation
Valuation Date: January 1, 2021

SCHEDULE SB ATTACHMENTS

Former Plan: Justin Brands, Inc. Pension Plan (Justin)

Plan Provisions

The plan was restated effective January 1, 2002. The most recent amendment reflected in the following plan provisions was effective December 31, 2016.

Covered employees	<p>NonUnion: All employees of the employer, except employees in a collective bargaining unit.</p> <p>Union: Employees represented by the United Shoe Workers of America, local 211-A of Fort Worth, Texas, AFL-CIO.</p>
Participation date	<p>Covered employees are eligible for participation on the earlier of January 1 or July 1 after attaining age 21 and the completion of a year of service (twelve consecutive months beginning with the date of hire or the plan year which includes the anniversary of the date of hire) in which 1,000 hours of service was earned.</p> <p>No employees hired or rehired on or after January 1, 2011 are eligible to participate.</p>
Status of the plan	<p>NonUnion: Benefit accruals are frozen as of December 31, 2014. Employees hired on or after January 1, 2011 are not eligible to participate.</p> <p>Union: The plan has ongoing benefit accruals. However, as of January 1, 2017, there are no Union employees so there are no participants accruing benefits in the plan. Employees hired on or after January 1, 2011 are not eligible to participate.</p>

Definitions

Accrued benefit	<p>NonUnion: Frozen benefit as of December 31, 2014.</p> <p>Union: As of January 1, 2017, there are no Union active participants accruing benefits in this plan.</p>
Vesting service	<p>Each plan year with 1,000 hours of service is a Year of Vesting Service. In the initial year of hire and the final year of termination, partial vesting service will be granted for fewer than 1,000 hours.</p>

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Credited service	NonUnion: Benefits are frozen. Union: As of January 1, 2017, there are no Union active participants accruing benefits in the plan
Normal retirement date (NRD)	First of month coinciding with or next following the later of attainment of age 65 or the earlier of five years of participation or five years of vesting service.
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, unreduced if a vested NonUnion dies while actively employed, otherwise; reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday (60 for Union).

Eligibility for Benefits

Normal retirement	Later of age 65 or the earlier of the fifth anniversary of the date of participation or 5 years of vesting service.
Early retirement	NonUnion: Age 55 and 5 years of vesting service. Union: Age 60 and 10 years of vesting service.
Postponed retirement	Retirement after NRD.
Deferred vested termination	100% vested after 5 years of vesting service.
Disability	Union: Total and permanent disability with 15 years of vesting service. NonUnion: Total and permanent disability with 10 years of vesting service.
Preretirement death benefit	5 years of vesting service. The participant and spouse must have been married for at least one year as of the participant's date of death.

Plan Name:	Berkshire Hathaway Consolidated Pension Plan
EIN / PN:	47-0679606 / 001
Plan Sponsor:	Berkshire Hathaway Credit Corporation
Valuation Date:	January 1, 2021

SCHEDULE SB ATTACHMENTS

Benefits Paid Upon the Following Events

Normal retirement	Accrued benefit.
Early retirement	Accrued benefit, reduced by 6.67% (5% for NonUnion) for each year by which the early retirement date precedes the normal retirement date.
Postponed retirement	Greater of accrued benefit on normal retirement date actuarially increased to late retirement date or accrued benefit on late retirement date.
Deferred vested termination	Accrued benefit payable at normal retirement date. If the participant completed 10 years of vesting service at the date of termination (5 years for NonUnion), the benefit is payable as early as the early retirement age, reduced according to the schedule shown in the early retirement benefit section.
Disablement	Accrued benefit payable immediately after a five-month waiting period, without reduction for early commencement.
Preretirement death	
Prior to early retirement eligibility	If a NonUnion participant dies while actively employed with five years of vesting service, the surviving spouse receives 50% of the participant's accrued benefit, payable the first day of the month following death. Otherwise, the surviving spouse receives a survivor annuity as if participant separated from service on date of death, survived to the earliest retirement age, commenced payments under the 50% joint and survivor annuity and died on the day after benefits commenced.
After early retirement eligibility	If a NonUnion participant dies while actively employed with five years of vesting service, the surviving spouse receives 50% of the participant's accrued benefit, payable the first day of the month following death. Otherwise, the surviving spouse receives a survivor annuity as if participant had commenced payments under the 50% joint and survivor annuity the day before the participant died.

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Other Plan Provisions

Forms of payment	Automatic five-year certain and life form for unmarried participants. Automatic actuarially equivalent 50% joint and survivor form for married participants.
Optional forms of payment	Single life 50% joint and survivor 75% joint and survivor 100% joint and survivor 10-year certain and life 10-year certain only Lump sum
Optional form conversion factors	For lump sums, 417(e) mortality and segment rates are determined as of October preceding the first day of the Plan year during which the benefit commences. Early retirement subsidies are not reflected in lump sum values. For all other purposes, 6.5% interest rate and 1971 Group Annuity Mortality Table projected to 1975 with scale D, 50% male 50% female.
Pension Increases	None
Plan participants' contributions	None
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes take effect. Increases in the dollar limits are assumed for determining pension cost but are not assumed for funding or AFTAP purposes.

Future Plan Changes

No future plan changes were recognized. Willis Towers Watson is not aware of any future plan changes that are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

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Plan Name	Berkshire Hathaway Consolidated Pension Plan
Plan Sponsor EIN	47-0679606
ERISA Plan #	001
Plan Year Ending	12/31/2021

The required attachment marked with an "X" in the Attachment column is included within the Accountant's Opinion attachment to Sch. H, Part III, Line 3, which consists of the entire audit report issued by the plan's Independent Qualified Public Accountant (IQPA).

Form/Schedule	Line #	Description	Attachment
5500 Sch. H	Line 3	Financial statements used in formulating the IQPA's opinion	X
5500 Sch. H	Line 4i	Schedule of Assets (Held at End of Year)	X
5500 Sch. H	Line 4i	Schedule of Assets (Acquired and Disposed of Within Year)	
5500 Sch. H	Line 4j	Schedule of Reportable Transactions	X
5500 Sch. H	Line 4a	Schedule of Delinquent Participant Contributions	

SCHEDULE R ATTACHMENT

Schedule R, Part VI, Line 18

Funded Percentage of Plans Contributing to the Liabilities of Plan Participants

Plan Name	EIN/PN	End of 2020 Plan Year Funded Percentage
Berkshire Hathaway Consolidated Pension Plan	47-0679606/001	109.00%
Cherry Aerospace Pension Plan	23-1116110 / 005	128.47%
Pension Plan for Hourly Employees of Special Metals Corporation at Princeton, Kentucky	25-1445468 / 009	125.61%
Pension Plan for Hourly Rated Employees of Special Metals Corporation at the Dunkirk, New York, Press Plant, Represented by USWA	25-1445468 / 008	124.84%
SPS Technologies Waterford Company Pension Plan	23-1620339 / 001	126.29%
Wyman-Gordon Pennsylvania, LLC Hourly Pension Plan for Union Employees of the Mountaintop, PA Division	45-2425501 / 002	122.91%
Wyman-Gordon Company Retirement Income Plan	04-1992780 / 007	123.84%

Plan Name: Berkshire Hathaway Consolidated Pension Plan
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Plan Sponsor: Berkshire Hathaway Credit Corporation

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 25 Change in Method

The method used to determine the actuarial value of assets for the former Acme Pension and Acme Perla plans was changed to use smoothed assets averaged over the last three years as a result of the merger.

The valuation software used to produce the actuarial information submitted on this schedule is different than used for the previous valuation due to a change in both the enrolled actuary for the plan and the business organization providing actuarial services to the plan, and such change in software may be considered to be a method change. The new method is substantially the same as the method used by the prior enrolled actuary and is consistent with the description of the method contained in the prior actuarial valuation report and Schedule SB of Form 5500 (disregarding the effects of any changes that are automatically approved under final IRC 430 regulations). The funding target and target normal cost (without regard to any adjustments for employee contributions and plan-related expenses), as determined for the prior plan year by the new enrolled actuary (using the actuarial assumptions of the prior enrolled actuary and disregarding the effects of any changes that are automatically approved under final IRC 430 regulations) are both within 3% of those values as determined by the prior enrolled actuary. The actuarial value of plan assets, as determined by the new enrolled actuary as of the valuation date for the prior plan year (using actuarial assumptions of the prior enrolled actuary), is within 2% of the value for that prior plan year as determined by the prior enrolled actuary. Therefore the change in funding method receives automatic approval under IRS Rev. Proc. 2017-56.

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