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The Year at Berkshire It was a good year for Berkshire on all major fronts, except one. Here are the important developments: “1 Our “Powerhouse Five” a collection of Berkshire’s largest non-insurance businesses had a record \$12.4 billion of pre-tax earnings in 2014, up \$1.6 billion from 2013.*

Berkshire’s Performance vs. the S&P 500

Health Savings Accounts (HSAs) A Health Savings Account (HSA) is a tax-exempt trust or custodial account you set up with a qualified HSA trustee to pay or reimburse certain medical expenses you incur.

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