



**WHISTLE BLOWER PROCEDURES  
FOR  
CORPORATE GOVERNANCE AND ACCOUNTING ISSUES**

Werner Enterprises, Inc. (the “Company”) has established procedures for the receipt and treatment of complaints received by the Company regarding accounting issues, internal accounting controls or auditing matters. The Company has also established procedures for the confidential anonymous submission by our employees of concerns regarding questionable accounting or auditing matters.

You may forward your complaints or concerns regarding accounting issues, internal accounting controls or auditing matters to the Chairman of the Audit Committee of the Board of Directors:

Mr. Patrick J. Jung, Chairman of the  
Audit Committee of the Board of Directors  
Post Office Box 34043  
Omaha, NE 68134-0043

We encourage individuals to be very specific when describing their concern or complaint. Employees wishing to submit confidential anonymous concerns regarding questionable accounting or auditing matters should refer to the Accounting Complaint Procedure, which can be found on CenterLine (the Company’s intranet for employees), in the employee handbook and posted at the Company’s facilities. Employees may also request a copy from our Human Resources department.