



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

September 17, 2010

Mr. Gregory L. Werner
President and Chief Executive Officer
Werner Enterprises, Inc.
14507 Frontier Road
P.O. Box 45308
Omaha, NE 68145

Re: Werner Enterprises, Inc.
Form 10-K for Fiscal Year Ended December 31, 2009
Filed February 26, 2010
Definitive Proxy Statement on Schedule 14A
Filed March 31, 2010
File No. 000-14690

Dear Mr. Werner:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Julie F. Rizzo
Attorney-Advisor