

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

September 20, 2021

Derek J. Leathers Chairman, President and Chief Executive Officer Werner Enterprises, Inc. 14507 Frontier Road Omaha NE 68138

> Re: Werner Enterprises, Inc. Form 10-K for the Fiscal Year ended December 31, 2020 Filed February 24, 2021 File No. 000-14690

Dear Mr. Leathers:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Energy & Transportation