



DIVISION OF
CORPORATION FINANCE

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