

U.S. XPRESS ENTERPRISES, INC.

**CHARTER
OF THE AUDIT COMMITTEE
OF THE BOARD OF DIRECTORS**

RECITALS

The Board of Directors (the “Board”) of U.S. Xpress Enterprises, Inc., a Nevada corporation (the “Company”), has adopted this Charter of the Audit Committee (this “Charter”). This Charter describes the duties and responsibilities of the Audit Committee (the “Committee”) of the Company and grants the Committee the authority necessary to perform its oversight responsibility.

CHARTER

1. Purposes of the Committee. The purposes of the Committee are to (a) oversee the accounting and financial reporting processes of the Company and the audits of the Company's financial statements, (b) monitor the independence of any registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review, or attest services for the Company (including resolution of disagreements between management and the auditor regarding financial reporting) (an “outside auditor”) through (i) ensuring the Company’s receipt from the outside auditor of a formal written statement delineating all relationships between the auditor and the Company, and (ii) actively engaging in a dialogue with the outside auditor with respect to any disclosed relationships or services that may impact the objectivity and independence of the auditor, and (c) assist the Board in its oversight of the independence of the outside auditor. The Committee is also responsible for carrying out the duties set forth below.

2. Qualifications and Appointment of Committee Members. The Committee shall consist of not less than three members of the Board, each of whom shall, as determined by the Board, (a) meet the independence requirements of the rules and regulations of the U.S. Securities and Exchange Commission (the “SEC”) (implementing Section 301 of the Sarbanes-Oxley Act of 2002), The New York Stock Exchange (“NYSE”) listing standards, and any other applicable laws, rules, and regulations governing independence promulgated by any regulatory authority with proper jurisdiction, in each case, as amended, adopted, or superseded from time-to-time (a “Regulatory Authority,” and collectively, with the SEC and NYSE, the “Regulatory Authorities”), unless an exemption from the requirement to meet such rule or regulation applies; (b) not have participated in the preparation of financial statements of the Company or any current subsidiary of the Company at any time during the past three years; (c) be able to read and understand fundamental financial statements, including the Company's balance sheet, income statement, and cash flow statement; (d) not, other than in his or her capacity as a member of the Committee, the Board, or any other Board committee (i) accept any consulting, advisory, or other compensatory fee from the Company, or (ii) be an affiliated person of the Company; (e) have all other qualifications required by law or Regulatory Authorities; and (f) be free of any

relationship that, in the Board's discretion, would interfere with the member's independent judgment. At least one member of the Committee shall have (i) past employment experience in finance or accounting; (ii) requisite professional certification in accounting; or (iii) any other comparable experience or background which, in the judgment of the Board, results in the individual's financial sophistication and qualifies such member as an "audit committee financial expert" in accordance with the rules and regulations of the Regulatory Authorities.

The members of the Committee shall be appointed by the Board based on recommendations by the Company's Governance Committee. A member shall serve until such member's successor is duly elected and qualified or until such member's earlier resignation or removal. The members of the Committee may be removed, with or without cause, by a majority vote of the Board. Unless a Chairman is elected by the full Board, the members of the Committee shall designate a Chairman by the majority vote of the full Committee membership. The Chairman will chair all regular sessions of the Committee and set the agendas for Committee meetings.

3. Duties and Authority of the Committee. The following functions shall be the common recurring activities of the Committee in carrying out its responsibilities outlined in Paragraph 1 of this Charter. These functions should serve as a guide with the understanding that the Committee may carry out additional functions and adopt additional policies and procedures as may be appropriate in light of changing business, legislative, regulatory, legal, or other conditions. The Committee also shall carry out any other responsibilities and duties delegated to it by the Board from time to time related to the purposes of the Committee outlined in Paragraph 1 of this Charter. Subject to the foregoing, the Committee shall:

(a) Meet to review and discuss the Company's annual audited financial statements and quarterly financial statements with management and the Company's outside auditor;

(b) Assure that the Company's interim financial statements are reviewed by the Company's outside auditor, as required by SEC rules, prior to the filing of such interim financial statements with the SEC as part of the Company's Quarterly Report on Form 10-Q;

(c) Review and discuss the Company's audited financial statements with management, and recommend to the Board whether the audited financial statements should be included in the Company's Annual Report on Form 10-K;

(d) Review and discuss earnings releases, including the use of non-GAAP financial measures, prior to disclosure.

(e) Review and discuss the Company's audited financial statements with the Company's outside auditor and review those matters required to be discussed by the then-current accounting standards;

(f) Receive the formal written disclosures from the Company's outside auditor delineating all relationships between the auditor and the Company and any other written

communications regarding the auditor's independence, consistent with the requirements of the then-current accounting standards

(g) Actively engage in a dialogue with the outside auditor with respect to any disclosed relationships or services that may impact the objectivity and independence of the outside auditor; and, as required by SEC rules, pre-approve all audit services and permitted non-audit services to be performed by the outside auditor;

(h) Obtain from the independent auditor assurance that the audit of the Company's financial statements was conducted in a manner consistent with Section 10A of the Securities Exchange Act of 1934, which sets forth procedures to be followed in any audit of financial statements required under the Securities Exchange Act of 1934;

(i) Establish policies and procedures to take, or recommend that the full Board take, appropriate action to oversee the independence of the outside auditor;

(j) Establish policies and procedures for the engagement of the outside auditor to provide permitted audit, tax, and non-audit services;

(k) Review annually the scope of the outside auditor's work, including any non-auditing or consulting services;

(l) Review with the Company's outside auditor all adjustments made to the Company's audited financial statements, including a reconciliation of any adjustments made in the audited financial statements from the Company's quarterly interim financial statements;

(m) Review with management and the Company's outside auditor any significant financial reporting issues or judgments called for in connection with the preparation of the Company's financial statements, including the adequacy and appropriateness of any reserves, policies relating to the recognition of revenue, the quality and appropriateness of the Company's accounting principles, and any other matters which, in the Committee's judgment, or the judgment of the Company's outside auditor, could have a material impact on the Company's financial statements;

(n) Meet with the Company's outside auditor and with management to review and assess any material financial risk exposure to the Company and the steps management has or plans to take to monitor and control financial risk;

(o) Review with the Company's outside auditor and management the adequacy of the Company's internal financial controls and reporting systems;

(p) Confer with the Company's outside auditor about any audit requirements as specified in the Securities Exchange Act of 1934 that may have come to the attention of the outside auditor;

(q) Review any major changes to the Company's auditing and accounting policies and practices suggested by the Company's outside auditor or by management. In undertaking the duties specified herein, the Committee shall consider the requirements of the then-current accounting standards;

(r) Take responsibility for the appointment, compensation, retention, and oversight of the work of the Company's outside auditor (including resolution of disagreements between management and the outside auditor regarding financial reporting);

(s) Ensure that the outside auditor reports directly to the Committee;

(t) Review the proposed scope and plan of the annual audit;

(u) Review the outside auditor's management letter and consider any comments made by the outside auditor with respect to improvements in the internal accounting controls of the Company, consider any corrective action recommended by the outside auditor, and review any corrective action taken by management;

(v) Review and devote attention to any areas in which management and the Company's outside auditor disagree and determine the reasons for such disagreement;

(w) At least annually, review the performance of the outside auditor and take direct responsibility for hiring and, if appropriate, replacing any outside auditor failing to perform satisfactorily and in conducting its review and evaluation, the Committee should:

(i) obtain and review a report by the Company's outside auditors describing: (1) the auditing firm's internal quality-control procedures; (2) any material issues raised by the most recent internal quality-control review, or peer review, of the auditing firm, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the auditing firm, and any steps taken to deal with any such issues; and (3) all relationships between the outside auditors and the Company in order to assess the auditors' independence;

(ii) ensure the timely rotation of the lead and concurring audit partners and other "audit partners," in each case to the extent required by the rules promulgated by the SEC, and consider whether there should be regular rotation of the audit firm itself;

(iii) confirm with the outside auditor that the audit partners do not earn or receive any compensation based on selling engagements to the Company to provide any services, other than audit, review or attest services, to the extent such compensation would compromise the

independence of accountant or auditor under the rules promulgated by the SEC; and

(iv) take into account the opinions of management and internal audit personnel.

(x) Review any difficulties any outside auditor may have encountered with respect to performance of an audit, including, without limitation, any restrictions placed upon the scope of the audit on access to information, or any changes in the proposed scope of the audit;

(y) Provide, as part of the Company's proxy statement filed pursuant to SEC regulations, the Committee report required by SEC regulations relating to proxies and cause a copy of that report to be included annually in the Company's proxy solicitation materials;

(z) Establish procedures for the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters;

(aa) Establish in accordance with law and the rules and regulations of the Regulatory Authorities procedures for the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters;

(bb) As it deems appropriate, in its sole discretion, retain, obtain the advice of, and terminate legal counsel, consultants and other advisors (such counsel, consultants, and advisors collectively, "outside advisors") that advise the Committee. The Committee shall be directly responsible for the appointment, compensation, and oversight of the work of any outside advisors retained by the Committee, including the approval of, in the Committee's sole discretion, the reasonable compensation, fees, and other retention terms for such outside advisors. The Company shall provide appropriate funding and pay for the cost of any such outside advisors;

(cc) Establish policies for the hiring of employees or former employees of outside auditors;

(dd) Review and approve in advance all transactions between the Company and its executive officers and directors;

(ee) Review and approve all director-related conflicts of interest between a director's obligations to the Company and his or her personal interests;

(ff) Review, approve, and oversee, and establish procedures with respect to, any transaction between the Company and any related person (as defined in Item 404 of Regulation S-K) and any other potential conflict of interest situations on an ongoing basis, in accordance with Company policies and procedures, and develop policies and procedures for the Committee's approval of related party transactions;

(gg) Review any requests for waivers of compliance with the Company's Code of Conduct and Ethics, and submit any such requests for waivers of compliance to the Board for denial or approval;

(hh) Review and approve in advance all non-audit related work performed on behalf of the Company by the outside auditor;

(ii) Review, with general counsel and outside legal counsel, legal and regulatory matters, including legal cases against or regulatory investigations of the Company and its subsidiaries, that could have a significant impact on the Company's financial statements;

(jj) Review periodically the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Company;

(kk) Annually review and reassess the adequacy of this Charter and make recommendations to the Board with respect to any changes in this Charter; and

(ll) Review and discuss with management and the outside auditor the responsibilities, budget and staffing of the Company's internal audit personnel and any appointment or replacement of internal audit personnel.

4. Access to Information. In order to perform its obligations, the Committee shall have unrestricted access to all relevant internal and external Company information and to any officer, director, or employee of the Company.

5. Employee Access to Committee. Any person employed by the Company and any of the Company's independent contractors shall have access to the Committee, pursuant to procedures adopted by the Committee, to report any matter such person believes would be of interest to the Committee or of general concern to the Committee or the Board. Contacting a member of the Committee to report any irregularity, questionable activity, or other matter shall not subject the person making the report to discipline.

6. Frequency of Meetings.

(a) The Committee shall meet at such times as may be necessary and shall meet each quarter prior to the release of the Company's earnings statements to review the earnings release. The Committee meetings may be held in conjunction with selected Board meetings. Special meetings of the Committee may be called by any member of the Committee, any member of the Board, the Chief Financial Officer, or the Chief Executive Officer.

(b) The Committee, at least once a year, shall meet privately with the Company's outside and, if applicable, internal auditors, and no representative of the Company's management shall attend such meetings.

7. Access to Legal Counsel, Outside Advisors, and Funding. The Committee shall have full and free access to the Company's outside legal counsel, and in its discretion, to engage

its own independent legal counsel and other advisors. The Company shall pay for the cost of any such legal counsel and advisors. The Company also shall pay for the ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out the Committee's duties.

8. Meeting Procedures.

(a) Members of the Committee shall endeavor to attend all meetings of the Committee. Pursuant to the Company's Articles and Bylaws, the Board may designate one or more directors as alternate members of the Committee who may replace any absent or disqualified member at any Committee meeting. A majority of the whole Committee shall be present in person, by telephone, or by video conference at any Committee meeting in order to constitute a quorum for the transaction of business at such meeting. In the absence of a quorum for any Committee meeting, a majority of the members present thereat will adjourn such meeting from time to time to another time or place, without notice other than announcement at the meeting, until a quorum shall be present thereat. The Committee is governed by the same rules regarding meetings (including meetings by telephone or video conference), action without meetings, notice, waiver of notice, and quorum and voting requirements as are applicable to the Board and is authorized to adopt its own rules of procedure not inconsistent with any provision of this Charter, any provision of the Company's Articles, Bylaws, or the laws of the state of Nevada.

(b) Written minutes shall be maintained for each meeting of the Committee.

(c) The Committee may form subcommittees for any purpose that the Committee deems appropriate and may delegate to such subcommittees such power and authority as the Committee deems appropriate; provided, however, that (1) no subcommittee will consist of fewer than two members and (2) no subcommittee will hold any power or authority required by any law, regulation or listing standards to be exercised by the Committee as a whole.

9. Other Duties. The Committee shall perform such other duties as the Board may assign to it or as may be imposed by law or by rule or regulation of the Regulatory Authorities.

10. Limitation of Committee Duties. The Committee is not an investigative committee of the Board and shall have no investigative duties unless expressly assigned to the Committee by the Board or pursuant to the Company's Code of Conduct and Ethics. The Committee shall exercise its business judgment in performing its duties under this Charter, including the duties outlined in Paragraph 3, and may emphasize and prioritize those duties and responsibilities set forth above that the Committee, in its discretion and judgment, believes are the most important, given the particular circumstances. It is not the duty of the Committee to undertake the audit of the Company itself, to plan the audit, or to undertake any of the responsibilities of the Company's internal or outside auditors. The Committee is not required to follow the procedures required of auditors in performing reviews of interim financial statements or audited financial statements. In performing its functions, the Committee may rely upon information provided to it by management, by the Company's internal and outside auditors, or by legal counsel. This Charter imposes no duties on the Committee or its members that are greater

than those duties imposed by law upon a director of a Nevada corporation under Title 7 of the Nevada Revised Statutes. If any claim is asserted against the Committee, any of its members, or the Company by a stockholder or any other person, nothing in this Charter shall be construed to limit or restrict any defense or indemnification available to the Committee, any of its members, or the Company.

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As adopted by the Board of Directors on June 12, 2018