

U.S. XPRESS ENTERPRISES, INC.

REPORTING PROCEDURES FOR ACCOUNTING MATTERS

1. Purpose. The Reporting Procedures for Accounting Matters applies to all directors, officers, and employees of U.S. Xpress Enterprises, Inc. (collectively with its consolidated subsidiaries, the “Company”), and its purpose is to facilitate any person submitting a good faith complaint, report, question, or concern (collectively, “Reports”) regarding accounting or auditing matters relating to the Company, the management of the Company, or its Board of Directors without fear of dismissal or retaliation of any kind.

In order to facilitate submission of Reports, the Company has established the following procedures for (a) the receipt, retention, and treatment of Reports regarding financial statement disclosures, accounting, internal accounting controls, or auditing matters (collectively, “Accounting Matters”), and (b) the confidential and anonymous submission of Reports by employees and other persons regarding Accounting Matters.

2. Scope of Matters Covered by Procedures. The Audit Committee shall receive, retain, investigate, and act on all employee and stockholder Reports regarding questionable Accounting Matters, including, without limitation, the following:

- (a) Deficiencies in, noncompliance with, or the circumvention or attempted circumvention of internal accounting controls or other violations of the Company's accounting policies;
- (b) Fraud or intentional error in the preparation, evaluation, review, or audit of any financial statement of the Company;
- (c) Fraud or intentional error in the recording and maintaining of financial records of the Company;
- (d) A misrepresentation or false statement to or by an executive officer of the Company (or any other person who performs functions of the principal executive officer, principal financial officer, principal accounting officer, or controller) or its independent accountants, or representatives thereof, regarding a matter contained in the financial records, financial reports (including quarterly and annual reports filed with the Securities and Exchange Commission), or audit reports of the Company;
- (e) Deviation from full and fair reporting of the Company's financial condition or results; and
- (f) Retaliation against employees who make any Report (a “Retaliatory Act”).

3. Treatment of Reports. Regardless of how they are made, all Reports involving Accounting Matters or Retaliatory Acts will be brought to the attention of the Audit Committee. The Audit Committee shall investigate the Report and, in conducting such investigation, may enlist officers or employees of the Company and/or outside legal, accounting, or other advisors, as it deems appropriate in its sole discretion. Following the completion of such investigation, prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.

Consistent with the need to conduct an adequate review, confidentiality with respect to all Reports will be maintained to the fullest extent possible by the Company, the Board of Directors, the members of the Audit Committee, and any officers, employees, and advisors involved in the investigation of any Reports.

The Company will not take any adverse action or discharge, demote, suspend, threaten, harass, or in any manner discriminate against any employee in the terms and conditions of employment against anyone as a result of their lawful actions with respect to the submission of a good faith Report regarding Accounting Matters or Retaliatory Actions or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002 or any other applicable laws, rules, or regulations. Additionally, no employee shall be adversely affected because the employee refuses to carry out a directive which, in fact, constitutes corporate fraud, or is a violation of state or federal law or the Company's Code of Conduct and Ethics.

4. Submitting Reports. Any person with a Report regarding any Accounting Matter or Retaliatory Act may submit such Report on a confidential and/or anonymous basis to the Audit Committee by:

- (a) Calling the toll-free ethics hotline at (866) 674-5645;
- (b) Writing or orally notifying the Corporate General Counsel, your supervisor, or an officer of the Company; or
- (c) Writing directly to the Audit Committee at:

Chairperson of the Audit Committee
U.S. Xpress Enterprises, Inc.
4080 Jenkins Road
Chattanooga, Tennessee 37421

Please indicate *"To be opened by the Audit Committee only"* on your envelope if submitting a Report by writing directly to the Audit Committee.

The Ethics Hotline is available 24 hours a day, is toll-free, and is operated by an entity independent of the Company. Any written communication should indicate that it is being delivered pursuant to these procedures and contain a complete description of the facts or circumstances giving rise to the Report. In addition, any communication (whether written or oral) may, but need not, include a telephone number, e-mail address, or mailing address at which the person submitting the Report may be contacted in the event that the Audit Committee desires clarification or further information.

Further, the Company, any officer, any employee, and any member of the Board of Directors must promptly forward to the Audit Committee any Report concerning any Accounting Matter or Retaliatory Act that has been submitted or communicated to him, her, or it.

5. Report of Concerns by Non-Employees. Parties that are not employees of the Company may submit Reports regarding Accounting Matters by submitting them to the Audit Committee in the manner described in this policy.

6. Retention of Documentation Relating to Reports. The Audit Committee shall retain as part of the records of the Audit Committee any Reports submitted or received pursuant to these procedures, as well as any documentation relating to the investigation and resolution of such Reports, in accordance with the Company's Document Retention Policy.

7. Amendments. The Audit Committee may amend these procedures at any time, consistent with requirements of applicable laws, rules, and regulations.