

## U.S. XPRESS ENTERPRISES, INC.

### CORPORATE GOVERNANCE GUIDELINES

The Board of Directors (the “Board”) of U.S. Xpress Enterprises, Inc., a Nevada corporation (the “Company”), has adopted the following Corporate Governance Guidelines (the “Guidelines”) to assist the Board in the exercise of its responsibilities and to serve best the interests of the Company and its stockholders. These Guidelines should be interpreted in the context of all applicable laws and the Company’s Second Amended and Restated Articles of Incorporation (as amended or amended and restated from time to time), Amended and Restated Bylaws (as amended and amended and restated from time to time), and other corporate governance documents. These Guidelines are intended to serve as a flexible framework within which the Board may conduct its business and not as a set of legally binding obligations. These Guidelines are subject to modification from time to time as the Board may deem appropriate or as required by applicable laws, regulations and rules to which the Company may be subject.

1. Board Role and Director Responsibilities. The Board’s mission is to maximize long-term stockholder value. The business and affairs of the Company are managed under the direction of the Board, which is the ultimate decision-making body of the Company, except with respect to those matters reserved to the Company’s stockholders. The Board establishes overall corporate policies, selects and evaluates the Company’s senior management team, which is charged with the conduct of the Company’s business, and acts as an advisor and counselor to senior management. The Board also reviews the Company’s business strategy, the performance of management in executing the Company’s business strategy and managing the Company’s day-to-day operations, and the major risks facing the Company and strategies to address these risks. Directors are expected to attend all Board meetings and meetings of committees on which they serve, and they are frequently called upon for advice and counsel between formal meetings. Directors are encouraged and expected to ask questions of and raise issues with management to ensure the conduct of careful and cautious oversight.

In performing its role, the Board should remain cognizant of its two basic legal obligations to the Company and its stockholders: (a) the duty of care, which generally requires that directors exercise appropriate diligence in making decisions and in overseeing management of the Company, and (b) the duty of loyalty, which generally requires that directors make decisions based on the best interests of the Company and its stockholders and without regard to any personal interest.

2. Selection and Composition of the Board.

(a) Board Size. The number of directors should permit diversity of experience without hindering effective discussion, diminishing individual accountability, or exceeding a number that can function efficiently as a body. The Board will periodically review the size of the Board and determine the size that is most effective in relation to future operations.

(b) Director Qualifications Standards. Nominees for director shall be selected on the basis of, among other things, broad experience, financial expertise, wisdom, integrity, ability to make independent analytical inquiries, understanding of the Company's business, relevant knowledge and experience in such areas as technology and marketing and other disciplines relevant to the Company's businesses, and willingness and ability to devote adequate time to Board duties, all in the context of assessing the needs of the Board at that point in time and with the objective of ensuring diversity in the background, experience, and viewpoints of Board members. The Governance Committee shall be responsible for assessing the appropriate balance of skills and characteristics required of Board members.

(c) Selection of Directors. The Governance Committee is responsible for identifying, evaluating, and recommending candidates to the entire Board for nomination and election to the Board. Based on such recommendation, the entire Board shall be responsible for nominating members for election to the Board and for filling vacancies on the Board that may occur between annual meetings of stockholders. The Governance Committee and the Board will consider nominees for director suggested by stockholders, subject to compliance by any nominating stockholder with applicable procedures and requirements, including under the Company's Amended and Restated Bylaws and applicable law. In considering potential nominees suggested by stockholders, the Governance Committee and Board will use the same evaluation criteria that they use to evaluate candidates suggested by management, other directors, or other sources of referral.

(d) Substantial Majority of Independent Directors. The Board shall be comprised of a substantial majority of directors who qualify as "independent" directors (the "Independent Directors") under the Sarbanes-Oxley Act of 2002, the rules and regulations of the Securities and Exchange Commission, and the listing standards of the New York Stock Exchange ("NYSE"). Because it is not possible to anticipate or explicitly provide for all potential conflicts of interest that may affect independence, the Board also is responsible for making an affirmative determination as to each Independent Director that no relationship exists which, in the opinion of the Board, would interfere with the exercise of independent judgment in carrying out the responsibilities of such Independent Director. In making these determinations, the Board will review information provided by the Independent Directors and the Company with regard to each Independent Director's business and personal activities as they may relate to the Company and the Company's management. The determinations will be made by the Board, with the assistance of the Governance Committee, annually and disclosed in the Company's annual proxy statement.

(e) Director Orientation and Continuing Education. The Company shall provide new directors with a director orientation program to familiarize such directors with, among other things, the Company's business, strategic plans, significant financial, accounting and risk management issues, compliance programs, conflicts policies, codes of conduct and ethics, corporate governance guidelines, principal officers, and internal and external auditors. The Company supports director participation in continuing educational programs. The Company shall pay for such continuing education sessions and shall reimburse the directors for the reasonable and necessary costs of attending such sessions.

(f) Term or Age Limits. The Board does not believe it should limit the number of terms for which an individual may serve as a director or establish a retirement age. Directors who have served on the Board for an extended period of time or who have reached a certain age are able to provide valuable insight into the operations and future of the Company based on their experience with and understanding of the Company's history, policies and objectives and their past life experience.

(g) Changes in Job Responsibilities of Directors. A director must notify the Chairman of the Board or the Chair of the Governance Committee in the event of a material change in the principal occupation he or she holds. The Board, upon recommendation of the Governance Committee, may take such action as it determines necessary or appropriate in light of the change, which action may include a request that the director submit his or her resignation if the Board determines that continued Board service would not be appropriate.

(h) Outside Directorships. Directors should advise the Chairman of the Board, the Lead Independent Director, and the Chair of the Governance Committee in advance of accepting an invitation to serve on another public company board. There should be an opportunity for the Board through the Governance Committee to review the director's availability to fulfill his or her responsibilities as a director if he or she serves on more than five other public company boards, or more than three public company boards if the director also serves as the Chief Executive Officer (the "CEO") of the Company.

(i) Disclosure of Relationships and Corporate Opportunities. As provided in the Company's Code of Conduct and Ethics, each Independent Director is expected to disclose promptly to the chair of the Audit Committee of the Board, with a copy to the Corporate General Counsel, any existing or proposed relationships with the Company (other than service as a Board member or on Board committees) which could affect the independence of the director under applicable listing standards or any additional standards as may be established by the Board from time to time, including, but not limited to, direct or indirect relationships between the Company and the director and/or his or her family members or any entity from which a director, a member of the director's family, or any of his or her affiliates receives any payment, or any nonprofit or other organization in which the director is general partner or manager, officer, or significant stockholder, or is materially financially interested. In addition, if a Board member becomes aware of a corporate opportunity that could benefit the Company, he or she must first present the opportunity to the Board for consideration and not attempt to personally profit from the opportunity unless the Company declines to pursue it.

## 2. Board Role and Operation.

(a) Meetings of Independent Directors. The Independent Directors shall meet in executive sessions without management at least annually or more frequently as desired or as required by applicable law, regulation, or listing standards.

(b) Lead Independent Director Position. If the Board appoints as Chairman a director who is not an Independent Director, then the Board shall appoint a Lead Independent Director, to have such authorities as the Board may determine and to serve until such time as: (a) he or she no longer serves as a director of the Company for any reason, (b) he or she is removed from the position of Lead Independent Director as provided in the Company's Second Amended and Restated Articles of Incorporation, (c) he or she resigns from the position of the Lead Independent Director, or (d) the Chairman of the Board of Directors is an Independent Director. The authorities of the Lead Independent Director shall include:

- i. consulting with the Chairman regarding the agenda for meetings of the Board;
- ii. scheduling and preparing agendas for meetings of Independent Directors;

- iii. presiding over meetings of Independent Directors and executive sessions and at meetings of the Board and the stockholders where the Chairman is not present;
- iv. briefing the Chairman on issues discussed in executive sessions;
- v. acting as principal liaison between the Independent Directors and the Chairman (with the understanding that all directors may engage directly with the Chairman);
- vi. coordinating with the Chairman as to appropriate Board meeting schedules to enable sufficient time being available for discussion of all agenda items;
- vii. coordinating with the Chairman on the materials sent to the Board, and approving final meeting materials,
- viii. coordinating the activities of the Independent Directors;
- ix. participating in the retention of independent advisors and consultants who report directly to the Board;
- x. consulting with the Chairman and CEO in determining the need for special meetings and calling any such meeting;
- xi. calling special meetings of the Independent Directors;
- xii. communicating to the CEO the results of the Board's evaluation of the CEO's performance;
- xiii. if requested by major stockholders, ensuring availability for consultation and direct communication as appropriate;
- xiv. performing all duties of the Chairman in the absence or disability of the Chairman; and
- xv. such other duties as the Board may delegate from time to time.

(c) Chairman Position. The Chairman shall: (a) preside at all meetings of the stockholders and at all meetings of the Board; (b) make, or cause to be made, a report of the state of the business of the Company at each Annual Meeting of Stockholders; (c) see that all orders and resolutions of the Board are carried into effect; (d) have the right to sign, execute, and deliver in the name of the Company all deeds, mortgages, bonds, contracts, or other instruments authorized by the Board, except in cases where the signing, execution or delivery thereof is expressly delegated by the Board or by the Amended and Restated Bylaws to some other officer or agent of the Company or where any of them are required by law otherwise to be signed, executed or delivered; and (e) have the right to cause the corporate seal, if any, to be affixed to any instrument which requires it. In general, the Chairman shall perform all duties incident to the office of the Chairman and such other duties as from time to time may be assigned to him or her by the Board.

(d) Separate CEO Role. The Company separates the roles of Chairman and CEO. The Company believes this structure allows the CEO to dedicate his full efforts to the demands and responsibilities of his position, while also allowing the Company to benefit from the Chairman's oversight and experience.

(e) Board Contact with Senior Management. Board members shall have complete access to the Chairman and the CEO and senior officers reporting directly to the CEO and, as

necessary and appropriate, to the Company's independent advisors. Board members shall coordinate such access with respect to matters relating to standing committees of the Board through the appropriate committee chair. Board members will use judgment to assure that this access is efficient and appropriate and not distracting to management and the business operation of the Company. Directors should refrain from giving strategic or operating direction to members of management outside the scope of full Board or committee responsibility and accountability.

(f) Independent Advisors. The Board and each committee and subcommittee thereof shall have the authority to engage outside counsel and independent advisors, at the expense of the Company, as it determines necessary to carry out its duties.

(g) Third Party Communication. The Board believes that management speaks for the Company. In accordance with this philosophy, directors should defer to the CEO when requested to make any comments regarding the Company or its business and, in any event, directors should comply with the Company's Fair Disclosure Policy.

(h) Risk Oversight. The Board should understand the principal risks associated with the Company's business on an ongoing basis. It is the responsibility of management to ensure that the Board and its committees are kept well informed of these changing risks on a timely basis. The Governance Committee will oversee enterprise-wide risk management.

### 3. Board Meetings.

(a) Frequency of Board Meetings. The Board shall meet at least four times per fiscal year in accordance with a meeting schedule that is approved by the Board. The Board may also meet at such other times in meetings called in accordance with the Company's Amended and Restated Bylaws.

(b) Selection of Agenda. The agenda for each Board meeting shall be determined by the Chairman, in consultant with the Lead Independent Director, and distributed in advance of the meeting to each director. Each director is encouraged to suggest agenda items.

(c) Board Materials. Information and data are important to the Board's understanding of the Company's business and essential to prepare Board members for productive meetings. Presentation materials relevant to each meeting should generally be distributed in writing to the Board in advance of the meeting unless doing so is not practicable or would compromise confidentiality. In the event of a pressing need for the Board to meet on short notice, it is recognized that written materials may not be available in advance of the meeting. Directors and Board observers will preserve the confidentiality of Board deliberations, proprietary material and any other non-public information given, presented to, or discussed among the Board.

(d) Meeting Attendance. A director is expected to spend the time and effort necessary to properly discharge such director's responsibilities, including advance review of meeting materials that may be circulated prior to each meeting. Accordingly, a director is expected to regularly attend meetings of the Board and committees on which such director serves and the Company's Annual Meeting of Stockholders, with the understanding that on occasion a director may be unable to attend a meeting. A director who is unable to attend a Board or committee meeting or an Annual Meeting of Stockholders is expected to notify the Chairman, the Lead Independent Director, or the chair of the appropriate committee in advance of such meeting.

4. Board Committees.

(a) Committee Structure. It is the general policy of the Board that major decisions be considered by the Board as a whole, subject to applicable law and the charters of the Committees. As a consequence, the committee structure of the Board is limited to those committees considered to be basic to or required for the operation of the Company as a publicly owned entity. The Company shall have three standing committees: Audit Committee, Governance Committee, and Compensation Committee.

The duties for each committee, and any subcommittee thereof, shall be outlined in the charter for each committee or subcommittee and by resolution of the Board. From time to time, the Board may form other committees or subcommittees or disband a current committee or subcommittee depending on circumstances and applicable laws, regulations, and listing standards. Each committee and subcommittee shall have the power and authority to engage outside counsel and other advisors, at the expense of the Company, as it determines necessary to carry out its duties.

(b) Composition and Qualifications of Members. Each committee and subcommittee of any standing committee shall consist solely of Independent Directors. In addition, the composition of each committee and subcommittee shall be reviewed by the Board annually to ensure that members are qualified in accordance with applicable laws, rules and regulations.

(c) Assignment. The Governance Committee, after consultation with the Chairman and CEO, shall recommend to the Board for approval, and the Board shall approve, all assignments of committee members, including designations of the chairs of the committees. It is the general policy of the Board that committee assignments shall be approved by the Board not less frequently than each year.

(d) Committee Reports. The chair of each committee shall report to the full Board, whenever appropriate, with respect to those matters considered and acted upon by his or her committee.

5. Leadership Development.

(a) Evaluating Board Performance. The Board shall be responsible for annually conducting a self-evaluation of the Board as a whole and of the Board committees. The Governance Committee shall be responsible for establishing the evaluation criteria, including for determining whether the Board and Board committees are functioning effectively, and implementing the process for such evaluation.

(b) Board Compensation. The Compensation Committee shall review on an annual basis the director compensation practices of the Company. The Company's director compensation program should be designed to attract and retain directors who have the talent and experience necessary to advance the Company's long-term interests, with the general objective of providing directors with compensation that is customary in comparison to practices at similar companies. The Company's director compensation program should also include appropriate compensation for committee chairs and members, in light of their additional commitment and contribution to the Company and the Board. Director compensation should be recommended by the Compensation Committee and approved by the Board.

(c) CEO Evaluation. The Compensation Committee is responsible for setting corporate goals and objectives relevant to compensation for the CEO and executive officers and for evaluating their performance against such goals. The Compensation Committee shall meet annually with the CEO to receive his recommendations concerning such goals, and the chair of the Compensation Committee shall meet annually with the CEO to evaluate his or her performance against such goals. The CEO shall meet annually with the Compensation Committee to evaluate the executive officers' performance against such goals.

(d) Succession Planning and Management Development. The CEO will report annually to the Board on the Company's program for succession and management development. CEO succession is a Board-driven, collaborative process. Although the current CEO has an important role to play, the Board must be responsible for the plan for succession while collaborating with the CEO in deciding the timing and the necessary qualifications for making a final decision.

6. Code of Conduct and Ethics. All directors, officers, and employees shall comply with the Company's Code of Conduct and Ethics, which provide that the Company will conduct business according to high moral and ethical principles and in compliance with applicable law.

7. Policy on Stockholder Communications with the Board. The Board encourages stockholders to communicate with the Board. The process for stockholders to communicate with the Board will be published on the Company's website.

8. Review of these Guidelines. The Governance Committee shall review these Guidelines annually, or more frequently as appropriate, in comparison to the governance standards identified by leading governance authorities and the evolving needs of the Company and shall determine whether or not an amendment to these Guidelines should be recommended to the Board. Upon recommendation of the Governance Committee, the Board shall consider and adopt amendments to these Guidelines as appropriate.