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P.O. Box 45308 • Omaha, NE 68145-0308
(402) 895-6640

August 5, 2002

Mr. Jonathan G. Katz
Secretary
Securities and Exchange Commission
450 Fifth Street, NW
Washington, DC 20549

RECEIVED
OFFICE OF THE SECRETARY
AUG 6 2002

VIA: Fed Ex #827713343796

Re: Statement under Oath relating to Exchange Act filings
Werner Enterprises, Inc.

Dear Mr. Katz:

Enclosed you will find an original of the Statement under Oath relating to Exchange Act filings signed by Clarence L. Werner and John J. Steele, the principal executive officer and principal financial officer, respectively, at Werner Enterprises, Inc.

Should you have any questions, my telephone number is 402-894-3036.

Very truly yours,

John J. Steele
Vice President, Treasurer and
Chief Financial Officer

Enclosures

cc: Mr. Clarence L. Werner, Werner Enterprises


**Statement Under Oath Of Principal Financial Officer
Regarding Facts And Circumstances Relating To Exchange Act Filings**

OMB Number: 3235-0569

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I, John J. Steele, Vice President, Treasurer and Chief Financial Officer, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Werner Enterprises, Inc., and, except as corrected or supplemented in a subsequent covered report:
- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with the Company's audit committee of the Board of Directors.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
- Werner Enterprises, Inc. Annual Report on Form 10-K for the year ended December 31, 2001 filed on March 22, 2002 with the Commission;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Werner Enterprises, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.



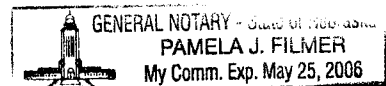
Signature

John J. Steele
Vice President, Treasurer and
Chief Financial Officer
Werner Enterprises, Inc.

7/23/02

Date

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Subscribed and sworn to
before me this 23rd day of
July 2002.

/s/ Pamela J. Filmer

Notary Public

My Commission Expires:
5/25/06