

KNIGHT TRANSPORTATION, INC.

AUDIT COMMITTEE

COMPLAINT REVIEW PROCEDURE

Pursuant to the Amended and Restated Charter of the Audit Committee of the Board of Directors of Knight Transportation, Inc. (the “Charter”), the Audit Committee (the “Committee”) must establish a procedure for the receipt, retention and treatment of complaints received by the Company and Committee on issues regarding accounting, internal accounting controls, auditing matters or irregularities or improper conduct related to Company policies or operations (a “Complaint”). If Complaints are received dealing with matters outside these areas, they will be referred to the appropriate person.

Pursuant to the Company's Code of Ethical Conduct, Company employees may submit Complaints anonymously to the Committee or any of its members or the Company's legal counsel.

Complaints may be submitted to the Company anonymously by mail to Knight Transportation, Inc., Attn: Audit Committee Chairman, or the Company's legal counsel at Ryley Carlock & Applewhite, Attn: Mr. James Brophy, One North Central Avenue, Suite 1200, Phoenix, Arizona 85004.

Procedure

The Committee shall take the following actions upon receipt of any Complaint:

- All Committee members must review the Complaint.
- The Committee will determine, in its sole discretion, whether the matters set forth in the Complaint relate to or involve a material violation of any Company policy or any material adverse effect on the Company's financial statements, results of operations or financial controls.
- The Committee may investigate the matters alleged in any Complaint by any procedure it deems appropriate.
- The Complaint, if it involves a material matter, will be reviewed by the Company's independent public accountants or legal counsel, or both, as appropriate, and the Committee will take any necessary action to remedy the matters set forth in the Complaint, including without limitation, presenting such Complaint to the Company's Board of Directors for further action if the Committee determines there is substance to the matters alleged in the Complaint.
- Complaints that are not well founded will be dismissed, but such Complaint will be retained by the Committee for an appropriate period of time.
- No employee will be subject to discipline for bringing a Complaint to the Committee's attention.

Any Complaints received by the Committee (or the Company's legal counsel) will be retained in a separate confidential file restricting access only to members of the Committee and the Company's legal counsel.