

OLD DOMINION FREIGHT LINE, INC.

ACCOUNTING AND AUDITING COMPLAINT POLICY

General Policy Statement

The Audit Committee of the Board of Directors of Old Dominion Freight Line, Inc. (the “Company”) has adopted this policy in order to comply with Section 301 of the Sarbanes-Oxley Act of 2002 and the rules and regulations of the Securities and Exchange Commission (the “SEC”), which requires publicly traded companies to establish procedures for (i) the receipt, retention and treatment of complaints related to accounting, internal accounting controls or auditing matters and (ii) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.

Objectives

- a) Comply with the requirements under Section 301 of the Sarbanes-Oxley Act of 2002 and the rules and regulations of the SEC.
- b) Establish procedures to allow the Audit Committee to directly oversee the reporting of complaints.
- c) Provide a free hotline that is available 24 hours a day , 7 days a week for the receipt of anonymous complaints, operated by an independent 3rd party administrator.
- d) Provide a non-retaliatory atmosphere for employees to report complaints.

Team Members

- a) Global Compliance Services – independent 3rd party administrator of the 24/7 hotline.
- b) Audit Committee Chairman – receives all complaints for review of proper handling and compliance and oversees the process on behalf of the Audit Committee.
- c) Director – Internal Audit – receives all complaints for necessary follow-up (except complaints related to Internal Audit per Audit Committee Chairman’s discretion) and implements (pursuant to instruction and guidance from the Audit Committee Chairman) follow-up and corrective action as required while helping to ensure that a non-retaliatory atmosphere is maintained.

Reporting Procedures

- a) Director-Internal Audit distributes posters advertising the complaint submission process, toll free number (800-932-5378) and non-retaliatory company policy.
- b) Employee or third party anonymously calls Global Compliance Services and reports suspected falsification or non-compliance related to following allegation types provided by Global Compliance Services:
 - ◆ Internal Audit Controls
 - ◆ Internal Accounting Controls
 - ◆ Falsification of Accounting Records
 - ◆ Falsification of Audit Records
 - ◆ Adherence to Internal Accounting Procedures
 - ◆ Adherence to Internal Audit Procedures
 - ◆ Violations of SEC Rules & Regulations
 - ◆ Violations of Company SEC Policy

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- c) Global Compliance Services documents allegation or complaint and gives caller an anonymous reference number that caller may refer to if he or she makes additional calls regarding his or her allegation or complaint.
- d) Global Compliance Services notifies, by email, the Audit Committee Chairman and Director-Internal Audit of the allegation or complaint (notifies only Audit Committee Chairman if allegation relates the Director-Internal Audit).
- e) Audit Committee Chairman and/or Director-Internal Audit investigate allegations or complaints using whatever resources are required.
- f) Corrective action, if deemed necessary, is decided upon by the Audit Committee Chairman and then implemented as needed.

Revised March 24, 2004