



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 6010

September 19, 2008

Mr. Steven L. Keller  
Vice President and Chief Financial Officer  
Rush Enterprises, Inc.  
555 I.H. 35 South, Suite 500  
New Braunfels, Texas 78130

**Re: Rush Enterprises, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2007**  
**Filed March 13, 2008**  
**File No. 000-20797**

Dear Mr. Keller:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief