



DIVISION OF
CORPORATION FINANCE

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

May 16, 2011

Thomas E. Plimpton
Vice Chairman (Principal Financial Officer)
Paccar Inc
777 106th Ave. N.E.
Bellevue, WA 98004

RE: Paccar Inc
Form 10-K for Fiscal Year Ended December 31, 2009
Filed February 26, 2010
Form 10-K for Fiscal Year Ended December 31, 2010
Filed March 1, 2011
File Number: 001-14817

Dear Mr. Plimpton:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

Lyn Shenk
Branch Chief