



DIVISION OF
CORPORATION FINANCE

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

August 1, 2018

Harrie Schippers
Chief Financial Officer
PACCAR INC
777 - 106th Ave. N.E.
Bellevue, WA 98004

Re: PACCAR INC
Form 10-K for Fiscal Year Ended December 31, 2017
Filed February 21, 2018
Form 10-Q for Fiscal Quarter Ended March 31, 2018
Filed May 4, 2018
File No. 001-14817

Dear Mr. Schippers:

We have reviewed your July 12, 2018 response to our comment letter and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our June 27, 2018 letter.

Form 10-Q for the Quarter Ended March 31, 2018

Notes to Consolidated Financial Statements

Note B. Sales & Revenues, page 10

1. We have reviewed your response to prior comment three. We note in your response to prior comment 1 you state most trucks are manufactured to end customer specifications and some trucks are manufactured to dealer specifications where the dealer does not have a specific customer order to fill. In your reference to ASC 606-10-25-27(c) you only addressed trucks built to dealer specifications. Please explain to us your analysis of this

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provision in regard to trucks built to customer specifications.

You may contact Aamira Chaudhry at 202-551-3389 or Doug Jones at 202-551-3309 if you have questions regarding comments on the financial statements and related matters.

Division of Corporation Finance
Office of Transportation and Leisure