



DIVISION OF
CORPORATION FINANCE

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

September 18, 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 completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Transportation and Leisure