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 1745 CONTAINED IN THIS FORM ARE NOT REQUIRED TO RESPOND UNLESS THE FORM
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UNITED STATES
 SECURITIES AND EXCHANGE COMMISSION
 Washington, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934
 (Amendment No. N/A)*

 Rush Enterprises, Inc.

(Name of Issuer)

Common Stock, \$.01 (one cent) par value

 (Title of Class of Securities)

781 846 100

 (CUSIP Number)

October 5, 1999

 (Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this
 Schedule is filed:

/ / Rule 13d-1(b)

/X/ Rule 13d-1(c)

/ / Rule 13d-1(d)

*The remainder of this cover page shall be filled out for a reporting
 person's initial filing on this form with respect to the subject class of
 securities, and for any subsequent amendment containing information which
 would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not
 be deemed to be "filed" for the purpose of Section 18 of the Securities
 Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that
 section of the Act but shall be subject to all other provisions of the Act
 (however, see the Notes).

CUSIP No. 781 846 100

(1) Names of Reporting Persons.

I.R.S. Identification Nos. of above persons (entities only).

PACCAR Inc 91-0351110
-----(2) Check the Appropriate Box if a Member (a) / /
of a Group (See Instructions) (b) /X/-----
(3) SEC Use Only
-----(4) Citizenship or Place of Organization
Delaware
-----Number of Shares (5) Sole Voting Power
Beneficially 956,125 sharesOwned by (6) Shared Voting Power
Each Reporting Person With: None(7) Sole Dispositive Power
956,125 shares(8) Shared Dispositive Power
None
-----(9) Aggregate Amount Beneficially Owned by Each Reporting Person
956,125 shares
-----(10) Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See
Instructions) / /
-----(11) Percent of Class Represented by Amount in Row (9)
13.7%
-----(12) Type of Reporting Person (See Instructions)
CO

ITEM 1.

- (a) Name of Issuer
Rush Enterprises, Inc.

- (b) Address of Issuer's Principal Executive Offices
8810 I.H. East
San Antonio, TX 78219

ITEM 2.

- (a) Name of Person Filing
PACCAR Inc

- (b) Address of Principal Business Office or, if none, Residence
777 - 106th Avenue N.E.
Bellevue, WA 98004

- (c) Citizenship
Delaware

- (d) Title of Class of Securities
Common Stock, \$.01 (one cent) par value

- (e) CUSIP Number
781 846 100

ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO SECTIONS 240.13d-1(b) OR 240.13d-2(b) OR (c), CHECK WHETHER THE PERSON FILING IS A:

- (a) / / Broker or dealer registered under section 15 of the Act (15 U.S.C. 78o).
- (b) / / Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c).
- (c) / / Insurance company as defined in section 3(a)(19) of the Act (15 U.S.C. 78c).
- (d) / / Investment company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8).
- (e) / / An investment adviser in accordance with section 240.13d-1(b)(1)(ii)(E).
- (f) / / An employee benefit plan or endowment fund in accordance with section 240.13d-1(b)(1)(ii)(F).
- (g) / / A parent holding company or control person in accordance with section 240.13d-1(b)(1)(ii)(G).
- (h) / / A savings association as defined in section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813).
- (i) / / A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3).
- (j) / / Group, in accordance with section 240.13d-1(b)(1)(ii)(J).

ITEM 4. OWNERSHIP

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

(a) Amount beneficially owned:
956,125 shares of Common Stock

(b) Percent of class:
13.7%

(c) Number of shares as to which the person has:

(i) Sole power to vote or to direct the vote
956,125

(ii) Shared power to vote or to direct the vote
None

(iii) Sole power to dispose or to direct the disposition of
956,125

(iv) Shared power to dispose or to direct the disposition of
None

ITEM 5. OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following. / /

ITEM 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON

Not Applicable

ITEM 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY

Not Applicable

ITEM 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP

Not Applicable

ITEM 9. NOTICE OF DISSOLUTION OF GROUP

Not Applicable

ITEM 10. CERTIFICATION

(a) The following certification shall be included if the statement is filed pursuant to section 240.13d-1(b):

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date October 7, 1999

Signature /s/ G. Glen Morie

G. Glen Morie
Vice President
PACCAR Inc