
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): December 1, 2010

Rush Enterprises, Inc.

(Exact name of registrant as specified in its charter)

Texas (State or other Jurisdiction of Incorporation)	0-20797 (Commission File Number)	74-1733016 (IRS Employer Identification No.)
555 IH-35 South, Suite 500 New Braunfels, Texas (Address of Principal Executive Offices)		78130 (Zip Code)

Registrant's telephone number, including area code: **(830) 626-5200**

Not Applicable

(Former name or former address if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 8.01 Other Events.

On December 1, 2010, a subsidiary of Rush Enterprises, Inc. (the "Company") entered into agreements to purchase substantially all of the assets and certain liabilities of Asbury Automotive Atlanta, LLC (the "Assets"), a subsidiary of Asbury Automotive Group, Inc., which operates commercial truck and bus dealerships representing International, Peterbilt, Isuzu, Hino, UD, IC Bus, and Workhorse in Atlanta, Doraville and Kennesaw, Georgia and a collision center in Atlanta, under the "Nalley Motor Trucks" name.

The Company anticipates that the purchase price for the Assets will be paid in cash and partially financed under the Company's floor plan, accounts receivable financing arrangements and the incurrence of long-term debt for the real estate. The purchase transaction is scheduled to close, subject to certain closing conditions, in the first quarter of 2011.

On December 2, 2010, the Company issued a press release announcing entry into the agreements, a copy of which is filed as Exhibit 99.1 to this Current Report on Form 8-K.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits.

<u>Exhibit Number</u>	<u>Exhibit Title</u>
99.1	Press release dated December 2, 2010

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

RUSH ENTERPRISES, INC.

By: /s/ Martin A. Naegelin, Jr.
Martin A. Naegelin, Jr.
Executive Vice President

Dated: December 2, 2010

EXHIBIT INDEX

Exhibit Number

99.1

Exhibit Title

Press release dated December 2, 2010



Contact:

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**RUSH ENTERPRISES SIGNS AGREEMENT TO ACQUIRE CERTAIN ASSETS OF
ASBURY AUTOMOTIVE ATLANTA, LLC**

SAN ANTONIO, Texas, December 2, 2010 — Rush Enterprises, Inc. (NASDAQ®: RUSHA and RUSHB) (the "Company"), which operates the largest network of commercial vehicle dealerships in North America, announced today that its subsidiary Rush Truck Centers of Georgia, Inc. has entered into agreements to purchase certain assets of Asbury Automotive Atlanta, LLC, a subsidiary of Asbury Automotive Group, Inc. (NYSE®: ABG), which operates commercial truck and bus dealerships representing International, Peterbilt, Isuzu, Hino, UD, IC Bus, and Workhorse in Atlanta, Doraville and Kennesaw, Georgia and a collision center in Atlanta under the "Nalley Motor Trucks" name.

The proposed acquisition would expand the Company's contiguous network of Rush Truck Centers in the southeast and would result in the Company operating 64 Rush Truck Center locations in 14 states. The Company anticipates that the purchase price for the assets of Asbury Automotive Atlanta, LLC will be paid in cash and partially financed under the Company's floor plan and accounts receivable financing arrangements and the incurrence of long-term debt for the real estate. The Company expects the transaction to be accretive to future earnings. The completion of the acquisition is subject to several closing conditions, including the approval of the manufacturers currently represented by Nalley Motor Trucks, and is expected to close in the first quarter of 2011.

"The proposed acquisition is a tremendous opportunity for Rush to support customers in the Atlanta market with well-respected heavy- and medium-duty truck and bus brands," said W. M. "Rusty" Rush, President and CEO of Rush Enterprises, Inc. "We look forward to the opportunity to welcome the employees of Nalley Motor Trucks into the Rush organization."

About Rush Enterprises, Inc.

Rush Enterprises, Inc. owns and operates the largest network of commercial vehicle dealerships in North America, representing truck and bus manufacturers including Peterbilt, International, Hino, Isuzu, Ford, Mitsubishi, UD, Blue Bird, IC Bus, and Autocar. The Company's dealerships are strategically located in high traffic areas on or near major highways in 14 states throughout the southern and western United States. These one-stop dealerships offer an integrated approach to meeting customer needs — from sales of new and used vehicles and equipment to aftermarket parts, service and body shop operations plus a wide array of financial services, including financing, insurance, leasing and rental. For more information, please visit www.rushenterprises.com.

Forward-Looking Statements.

Certain statements contained herein, including those concerning the proposed acquisition of certain assets of Asbury Automotive Atlanta, LLC, the proposed acquisition's impact on the Company's earnings, and the Company's intention to finance a portion of the purchase price paid for the real estate are "forward-looking" statements (as such term is defined in the Private Securities Litigation Reform Act of 1995). Because such statements include risks and uncertainties, actual results may differ materially from those expressed or implied by such forward-looking statements. Important factors that could cause actual results to differ materially from those expressed or implied by such forward-looking statements include, but are not limited to, competitive factors, general U.S. economic conditions, economic conditions in the new and used commercial vehicle markets, customer relations, relationships with vendors, product introductions and acceptance, changes in industry practices, one-time events and other factors described herein and in filings made by the Company with the Securities and Exchange Commission.