

April 17, 2023

Steven Keller
Chief Financial Officer
Rush Enterprises, Inc.
555 IH 35 South
New Braunfels, TX 78130

Inc.

Fiscal Year Ended December 31, 2022
2023

Re: Rush Enterprises,
Form 10-K for the
Filed February 23,
File No. 000-20797

Dear Steven Keller:

We have completed our review of your filing. 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 Trade & Services