



555 IH 35 South, Suite 500 – New Braunfels, Texas 78130 – (830) 626-5200

December 20, 2016

*VIA EDGAR*

Jennifer Thompson  
Accounting Branch Chief  
Office of Consumer Products  
U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE  
Washington, DC 20549

Re: Rush Enterprises, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2015  
Filed February 29, 2016  
File No. 000-20797

Dear Ms. Thompson:

Rush Enterprises, Inc. (the "Company") received the Staff's comment letter dated December 16, 2016, regarding the Company's Form 10-K for the fiscal year ended December 31, 2015.

We are currently preparing responses to the Staff's comments; however, we will be unable to complete our responses within 10 business days of receipt of the Staff's comment letter. Consequently, we request an extension of time. We anticipate that we will be able to submit our responses by January 18, 2017.

Thank you for your understanding. If you have any questions, please contact me at (830) 302-5209.

Sincerely,

/s/ Derrek Weaver

Derrek Weaver  
Senior Vice President, General Counsel and  
Corporate Secretary