

**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) **September 7, 2007**

**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**

(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 (see General Instruction A.2. below):

- 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))

---

---

**Item 5.02 Departure of Directors or Certain Officers; Election of Directors; Appointment of Certain Officers; Compensatory Arrangements of Certain Officers.**

On September 7, 2007, the Board of Directors of Rush Enterprises, Inc. (the "Company") approved adjustments, effective as of September 1, 2007, to the annual base salary of certain of the Company's executive officers. The annual base salaries, as adjusted, for the Company's named executive officers are as follows:

<b>Name</b>	<b>Position</b>	<b>Adjusted Base Salary</b>
Martin A. Naegelin, Jr.	Executive Vice President	\$ 345,000
Daryl J. Gorup	Senior Vice President—Dealership Operations	\$ 290,400
David C. Orf	Senior Vice President—Marketing and Specialized Equipment Sales	\$ 286,800
Steven L. Keller	Vice President and Chief Financial Officer	\$ 200,000

---

**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/ Steven L. Keller  
Steven L. Keller  
Vice President and Chief Financial Officer

Dated: September 13, 2007