

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

FORM SD

SPECIALIZED DISCLOSURE REPORT

Rush Enterprises, Inc.
(Exact name of registrant as specified in its charter)

Texas
(State or other jurisdiction of
incorporation or organization)

0-20797
(Commission
File Number)

74-1733016
(IRS Employer
Identification No)

555 IH 35 South, Suite 500, New Braunfels, TX
(Address of principal executive offices)

78130
(Zip code)

Michael Goldstone
General Counsel, Vice President and Corporate
Secretary
Rush Enterprises, Inc.
555 IH 35 South
New Braunfels, Texas 78130
(830) 302-5200

(830) 302-5200
(Contact phone number)

(Name and telephone number, including area code, of the
person to contact in connection with this report.)

Check the appropriate box to indicate the rule pursuant to which this form is being filed, and provide the period to which the information in this form applies:

X Rule 13p-1 under the Securities Exchange Act (17 CFR 240.13p-1) for the reporting period from January 1 to December 31, 2017.

Introduction

Rush Enterprises, Inc. (the “Company”) is the premier solutions provider to the commercial vehicle industry and owns and operates the largest network of commercial vehicle dealerships in the United States, representing truck and bus manufacturers, including Peterbilt, International, Hino, Isuzu, Ford, Mitsubishi, IC Bus and Blue Bird. The Company’s truck centers are strategically located in high traffic areas on or near major highways throughout the United States. The Company offers an integrated approach to meeting customer needs by providing service, parts and collision repair in addition to new and used commercial vehicle sales and leasing, plus financial services, vehicle upfitting, CNG fuel systems and vehicle telematics products.

The Company manufactures or contracts to manufacture products that may contain gold, tantalum, tin or tungsten (“Conflict Minerals”) that are necessary to the functionality or production of the products.

In accordance with Rule 13p-1 under the Securities Exchange Act of 1934 (the “Rule”), the Company has filed this Specialized Disclosure Form and the associated Conflict Minerals Report (both documents are publicly available at <http://investor.rushenterprises.com>). The Rule was adopted by the Securities and Exchange Commission to implement reporting and disclosure requirements related to “conflict minerals” as directed by the Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010. For products that contain Conflict Minerals that are necessary to their functionality or production, the registrant conducts a reasonable country of origin inquiry designed to determine whether any of the Conflict Minerals originated in the Democratic Republic of the Congo or an adjoining country (each, a “Covered Country”).

Section 1 – Conflict Minerals Disclosure

Item 1.01 Conflict Minerals Disclosure and Report

- (a) The Company manufactures or contracts to manufacture products for which Conflict Minerals are necessary to their functionality or production. The Company is conducting a reasonable country of origin inquiry (“RCOI”) to determine whether the Conflict Minerals originated in a Covered Country, or are from recycled or scrap sources. The Company’s primary means of determining country of origin of the Conflict Minerals is by conducting a supply-chain survey with its direct suppliers utilizing the Electronic Industry Citizenship Coalition and The Global e-Sustainability Initiative Template (“EICC/GeSI Conflict Minerals Reporting Template”).
- (c) Based on the Company’s RCOI, the Company commenced due diligence on the source and chain of custody of the Conflict Minerals. The due diligence undertaken by the Company and the results thereof, are described in the Company’s Conflict Minerals Report attached as Exhibit 1.01 of this Form SD.

Item 1.02 Exhibit

As specified in Item 2.01 of this Form SD, the Company is hereby filing its Conflict Minerals Report as Exhibit 1.01 to this report.

Section 2 – Exhibits

Item 2.01 Exhibits

Exhibit 1.01 – Conflict Minerals Report

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.

Dated: May 30, 2018

By: /s/ Michael Goldstone
Michael Goldstone
Vice President, General Counsel and
Corporate Secretary

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
1.01	Conflict Minerals Report of Rush Enterprises, Inc.

Conflict Minerals Report for Rush Enterprises, Inc.**In accordance with Rule 13p-1 under the Securities Exchange Act of 1934**

This is the Conflict Minerals Report of Rush Enterprises, Inc. (the “Company”) for calendar year 2017 in accordance with Rule 13p-1 under the Securities Exchange Act of 1934.

1. Introduction

The Company manufactures or contracts to manufacture products that may contain gold, tantalum, tin or tungsten (“Conflict Minerals”) that are necessary to the functionality or production of such products. After conducting a Reasonable Country of Origin Inquiry, and due diligence on the source and chain of custody of the Conflict Minerals, the Company has not yet determined whether the Conflict Minerals originated in the Democratic Republic of Congo or an adjoining country (each, a “Covered Country”), or are from recycled or scrap sources. However, the Company continues its due diligence processes, which were designed to make that determination.

2. Product Description

The Company manufactures and contracts to manufacture certain aftermarket truck parts, accessories and components. Rush is several steps removed from the mining of the minerals that are contained in its products, and therefore does not directly interact with the smelters and refiners of the minerals contained in its products.

3. Reasonable Country of Origin Inquiry

Rush performed an initial assessment and determined that certain of its products may contain Conflict Minerals. Based on that assessment, in accordance with the Rule, Rush performed a Reasonable Country of Origin Inquiry (“RCOI”) to determine whether these minerals were sourced from a Covered Country or came from recycled or scrap sources. This process was multi-step. First, Rush identified the suppliers utilized by its manufacturing divisions. Second, Rush requested that each of those suppliers complete an Electronic Industry Citizenship Coalition and Global e-Sustainability (“EICC/GeSI”) Reporting Template questionnaire. In that questionnaire, suppliers were prompted to disclose whether their products contain conflict minerals and, if so, the name of the smelter used to process the conflict minerals. Rush tracked and assessed the data it was provided.

4. Due Diligence Framework

The Company’s due diligence process is based on the Organization for Economic Cooperation and Development’s (OECD’s) Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas.

5. Due Diligence Undertaken

The due diligence measures undertaken by the Company included the following:

- Assembled an internal team to support supply chain due diligence;
- Implemented internal measures taken to strengthen Company engagement with suppliers; and
- Engaged a third-party service provider to assist the Company in managing, tracking and reporting data across the Company's supply chain.

The Company continues its efforts in (i) identifying other products it manufactures and contracts to manufacture that contain one or more of the Conflict Minerals, (ii) identifying the facilities used to process the necessary Conflict Minerals in the Products, (iii) identifying the country of origin of the necessary Conflict Minerals in the Products and (iv) identifying the mine or location of origin of the necessary Conflict Minerals in the Products.

6. Steps to Improve Due Diligence

The Company will continue to endeavor to improve upon its supply chain due diligence efforts by taking the following measures:

- Continue to assess the presence of Conflict Minerals in its supply chain;
- Communicate with suppliers the Company's expectations with regard to supplier performance, transparency, and sourcing; and
- Continue to work with the Company's third-party service provider to obtain supplier responses to the Company's Reasonable Country of Origin Inquiry (RCOI).

7. Independent Private Sector Audit

Pursuant to Form SD and recent SEC issued guidance, the Company is not required to obtain an independent private sector audit.