

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): January 13, 2014

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 (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))
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Item 8.01 Other Events.

On January 13, 2014, certain subsidiaries of Rush Enterprises, Inc. (the “Company”) completed its previously announced acquisition of certain assets of CIT, Inc., which does business as Chicago International Trucks, Mcgrenho L.L.C., which does business as Indy Truck Sales, and Indiana Mack Leasing, LLC; and the membership interests of Idealease of Chicago, LLC. The acquisition includes International commercial truck dealerships and Idealease commercial vehicle rental and leasing businesses in Carol Stream, Chicago, Grayslake, Huntley, Joliet, Kankakee and Ottawa, Illinois, and Brazil, Gary and Indianapolis, Indiana.

The purchase price for the assets, goodwill and dealership properties was approximately \$143 million in cash and 83,091 shares of the Company’s Class B common stock, valued at \$2 million, based on the closing price of the Company’s Class B common stock on the Nasdaq Stock Market on January 13, 2014. The Company will finance approximately \$58 million of the cash purchase price under its commercial vehicle borrowing arrangements. The Company expects the acquisition to be accretive to future earnings.

A copy of the press release announcing the completion of the acquisition is attached hereto as Exhibit 99.1.

Forward-Looking Statements

Certain statements contained in this report, including those concerning the acquisition’s expected impact on the Company’s future earnings 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.

Item 9.01 Financial Statements and Exhibits.

(d) *Exhibits.*

99.1 Rush Enterprises, Inc. press release dated January 14, 2014

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/ Derrek Weaver
Derrek Weaver
Senior Vice President, General Counsel and
Corporate Secretary

Dated: January 14, 2014

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
99.1	Rush Enterprises, Inc. press release dated January 14, 2014



Contact:

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RUSH ENTERPRISES, INC. ACQUIRES ASSETS OF DEALERSHIP GROUPS IN ILLINOIS AND INDIANA

SAN ANTONIO, Texas, January 14, 2014 — Rush Enterprises, Inc. (NASDAQ: RUSHA & RUSHB), which operates the largest network of commercial vehicle dealerships in North America, today announced that its subsidiaries have acquired certain assets of CIT, Inc., which does business as Chicago International Trucks, Mcgrenho L.L.C., which does business as Indy Truck Sales, and Indiana Mack Leasing, LLC; and the membership interests of Idealease of Chicago, LLC. The purchase price for the assets, membership interests, goodwill and dealership properties was approximately \$145 million. The company expects the acquisition to be accretive to future earnings.

The acquisition includes International commercial truck dealerships and Idealease commercial vehicle rental and leasing businesses in Carol Stream, Chicago, Grayslake, Huntley, Joliet, Kankakee and Ottawa, Illinois, and Brazil, Gary and Indianapolis, Indiana. The newly acquired locations in Illinois and Indiana will operate as part of the Company's Navistar Division and result in the Company operating 107 Rush Truck Centers in 20 states. The acquisition also expands the Company's Rush Truck Leasing capabilities.

"This acquisition significantly expands our presence in the Midwestern United States, a key market for Navistar and major fleets. More importantly, it expands our service network, allowing us to offer service solutions to trucking companies operating in this region as well as those whose operations route through the Midwest to other destinations," said W. M. "Rusty" Rush, Chairman, CEO and President of Rush Enterprises, Inc.

"Chicago International Trucks and Indy Truck Sales are respected dealer organizations, and we are excited to add these operations to our Rush Truck Centers network. We look forward to continuing the standard of service excellence they have established, and are happy to welcome the employees who helped build that reputation into the Rush organization," Rush continued.

"Shelby Howard, Dealer Principal of Chicago International Trucks and Indy Truck Sales, assumes his new role as Regional General Manager of the Midwest Region with responsibility for operations in Illinois, Indiana, Kansas and Missouri. This newly established region will be the largest in the Company's Navistar Division, and Shelby's experienced leadership will be critical to maintaining continuity and service excellence," said Rush.

“We are also pleased to expand our relationship with Navistar by representing reputable brands such as International and Idealease in this region of the country,” concluded Rush.

Certain statements contained in this press release, including those concerning the proposed acquisition’s impact on the Company’s future earnings 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.

About Rush Enterprises, Inc.

Rush Enterprises, Inc. is the premier service 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, IC Bus and Blue Bird. The Company’s vehicle centers are strategically located in high traffic areas on or near major highways throughout the United States. These one-stop centers offer an integrated approach to meeting customer needs — from sales of new and used vehicles to aftermarket parts, service and body shop operations plus a wide array of financial services, including financing, insurance, leasing and rental. Rush Enterprises' operations also provide vehicle up-fitting, chrome accessories and tires. For more information, please visit www.rushenterprises.com.