



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

Mail Stop 6010

September 19, 2008

Mr. Steven L. Keller
Vice President and Chief Financial Officer
Rush Enterprises, Inc.
555 I.H. 35 South, Suite 500
New Braunfels, Texas 78130

Re: Rush Enterprises, Inc.
Form 10-K for the fiscal year ended December 31, 2007
Filed March 13, 2008
File No. 000-20797

Dear Mr. Keller:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief