

**STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP**

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

OMB APPROVAL	
OMB Number:	3235-0287
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1. Name and Address of Reporting Person* <b>NAEGELIN MARTIN A</b>			2. Issuer Name and Ticker or Trading Symbol <b>RUSH ENTERPRISES INC \TX\ [ RUSH ]</b>			5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner <input checked="" type="checkbox"/> Officer (give title below) Other (specify below) <b>SVP and CFO</b>		
(Last)	(First)	(Middle)	3. Date of Earliest Transaction (Month/Day/Year) <b>04/26/2006</b>			6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person Form filed by More than One Reporting Person		
<b>555 IH 35 SOUTH, SUITE 500</b>			4. If Amendment, Date of Original Filed (Month/Day/Year)					
(Street) <b>NEW BRAUNFELS TX 78130</b>								
(City) (State) (Zip)								

**Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned**

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Class A Common Stock	04/26/2006		M		2,000	A	\$2.0625	4,000	D	
Class A Common Stock	04/26/2006		M		2,333	A	\$3.525	6,333	D	
Class A Common Stock	04/26/2006		M		6,000	A	\$3.65	12,333	D	
Class A Common Stock	04/26/2006		S		10,333	D	\$19.345	2,000	D	
Class B Common Stock	04/27/2006		M		2,000	A	\$2.0625	4,000	D	
Class B Common Stock	04/27/2006		M		2,333	A	\$3.525	6,333	D	
Class B Common Stock	04/27/2006		S		4,333	D	\$18.02	2,000	D	

**Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)**

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)	
				Code	V	(A)	(D)	Date Exercisable	Expiration Date						Amount or Number of Shares
Option (right to buy)	\$2.0625	04/26/2006		M		2,000		(1)	03/15/2011	Class A Common Stock	2,000	\$2.0625	0	D	
Option (right to buy)	\$3.525	04/26/2006		M		2,333		(1)	03/15/2012	Class A Common Stock	2,333	\$3.525	2,334	D	
Option (right to buy)	\$3.65	04/26/2006		M		6,000		(1)	03/15/2013	Class A Common Stock	6,000	\$3.65	12,000	D	
Option (right to buy)	\$2.0625	04/27/2006		M		2,000		(1)	03/15/2011	Class B Common Stock	2,000	\$2.0625	0	D	
Option (right to buy)	\$3.525	04/27/2006		M		2,333		(1)	03/15/2012	Class B Common Stock	2,333	\$3.525	2,334	D	

**Explanation of Responses:**

1. Options may be exercised in increments of 1/3 on each anniversary of the grant date beginning on the third anniversary of the grant date; the grant date is ten years before the expiration date.

**Steven L. Keller, Attorney in Fact for Martin A. Naegelin** 04/27/2006

\*\* Signature of Reporting Person Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

\* If the form is filed by more than one reporting person, see Instruction 4 (b)(v).

\*\* Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.

