

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

FORM SD

SPECIALIZED DISCLOSURE REPORT

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

Texas
(State or other jurisdiction of
incorporation or organization)
555 IH 35 South, Suite 500, New Braunfels, TX
(Address of principal executive offices)

0-20797
(Commission
File Number)

74-1733016
(IRS Employer
Identification No)
78130
(Zip code)
(830) 626-5200
(Contact phone number)

Derrek Weaver
Senior Vice President, General Counsel and
Corporate Secretary
Rush Enterprises, Inc.
555 IH 35 South
New Braunfels, Texas 78130
(830) 626-5200
(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, 2013.

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 Fuso, 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. 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. The Company’s operations also provide vehicle up-fitting, chrome accessories and tires.

The Company manufactures or contracts to manufacture a small number of products that may contain gold, tantalum, tin or tungsten (“T3G” or “Conflict Minerals”) that are necessary to the functionality or production of the products. The Company is dedicated to tracing the origin of these Conflict Minerals in its products to ensure its sourcing practices do not support conflict or human rights abuses in the Democratic Republic of Congo and adjoining countries (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 a small number of products (the “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.
- (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 1.02 of this Form SD

In accordance with Rule 13p-1 under the Securities Exchange Act of 1934 (“Rule 13p-1”), the Company has filed this Specialized Disclosure Form and the associated Conflict Minerals Report. Both documents are publicly available at <http://investor.rushenterprises.com>.

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 1.02 to this report.

Section 2 – Exhibits

Item 2.01 Exhibits

Exhibit 1.02 – 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 duly authorized undersigned.

Rush Enterprises, Inc.

By: /s/ Derrek Weaver

Derrek Weaver

Senior Vice President, General Counsel and Corporate Secretary

June 2, 2014

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description</u>
1.02	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 2013 in accordance with Rule 13p-1 under the Securities Exchange Act of 1934 ("Rule 13p-1").

1. Introduction

The Company manufactures or contracts to manufacture a small number of products that may contain gold, tantalum, tin or tungsten ("Conflict Minerals") that are necessary to the functionality or production of such products. After conducting due diligence on the source and chain of custody of the Conflict Minerals, the Company is unable to confirm 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. Accordingly, the Company is also unable to determine at this time whether the Conflict Minerals benefitted or financed armed groups in a Covered Country.

2. Product Description

The Company manufactures and contracts to manufacture certain aftermarket truck parts, accessories and components that may contain one or more Conflict Minerals.

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.

3. 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.

4. 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.
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5. Steps to Improve Due Diligence

The Company is committed to mitigating the risk that its conflict minerals benefitted or financed armed groups in a Covered Country. 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;
- 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); and
- Contact smelters identified in the RCOI process and request their participation in obtaining a "conflict free" designation from an industry program, such as the EICC/GeSI Conflict Free Smelter program.

6. 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.