

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

SCHEDULE 13G

Under the Securities Exchange Act of 1934
(Amendment No.)*

Rush Enterprises Inc.

(Name of Issuer)

Common Stock, \$.01 Par Value

(Title of Class of Securities)

781846100

(CUSIP Number)

Check the following box if a fee is being paid with this statement []. (A fee is not required only if the filing person: (1) has a previous statement on file reporting beneficial ownership of more than five percent of the class of securities described in Item 1; and (2) has filed no amendment subsequent thereto reporting beneficial ownership of five percent or less of such class.) (See Rule 13d-7.)

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

(Continued on following page(s))

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(1) NAME OF REPORTING PERSON
S.S. or I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

William D. Witter, Inc.
F13-2879276

(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (a) []
(b) []

(3) SEC USE ONLY

(4) CITIZENSHIP OR PLACE OF ORGANIZATION

One Citicorp Center
153 East 53rd Street
New York, New York 10022-4611

NUMBER OF SHARES BENEFICIALLY OWNED BY	(5)	SOLE VOTING POWER	391,225
	(6)	SHARED VOTING POWER	None

EACH REPORTING PERSON WITH	(7)	SOLE DISPOSITIVE POWER	391,225
	(8)	SHARED DISPOSITIVE POWER	None

(9) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
391,225

(10) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*

(11) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9
5.9%

(12) TYPE OF REPORTING PERSON
IA

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(1) NAME OF REPORTING PERSON
S.S. or I.R.S. IDENTIFICATION NO. OF ABOVE PERSON
William D. Witter
###-##-####

(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (a) []
(b) [X]

(3) SEC USE ONLY

(4) CITIZENSHIP OR PLACE OF ORGANIZATION
One Citicorp Center
153 East 53rd Street
New York, New York 10022-4611

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	(5)	SOLE VOTING POWER	391,225
	(6)	SHARED VOTING POWER	None
	(7)	SOLE DISPOSITIVE POWER	391,225
	(8)	SHARED DISPOSITIVE POWER	None

(9) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
391,225

(10) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*

(11) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9
5.9%

(12) TYPE OF REPORTING PERSON
IN

Item 1.

- [a] Name of Issuer: Rush Enterprises Inc.
- [b] Address of Issuer's Principal Executive Offices:
8810 I.H. 10 East
San Antonio, Texas 78219

Item 2.

- [a] Name of Person Filing; Address of Principal Business Office; and Place of Organization:

This statement is filed on behalf of (i) William D. Witter, Inc. ("Witter, Inc.") and (ii) William D. Witter. Each of the foregoing is hereinafter individually referred to as a "Reporting Person" and collectively as the "Reporting Persons." The principal office and business address of the Reporting Persons is 153 East 53rd Street, 51st Floor, New York, New York 10022.

Witter, Inc. is a New York corporation registered as an investment adviser under the Advisers Act of 1940 and also serves as the investment adviser to institutional and individual clients. William D. Witter is the President and 98.6% shareholder of Witter, Inc. and is principally responsible for the selection, acquisition and disposition of the portfolio securities by Witter, Inc.

- [b] Title of Class of Securities: Common Stock
- [c] CUSIP Number: 781846100

Item 3. This Schedule is being filed pursuant to Rule 13d-1(b):

- [a] () Broker or Dealer registered under Section 15 of the Act
- [b] () Bank as defined in Section 3(a)(6) of the Act
- [c] () Insurance Company as defined in Section 3(a)(19) of the Act
- [d] () Investment Company registered under Section 8 of the Investment Company Act
- [e] (XX) Investment Adviser registered under Section 203 of the Investment Advisers Act of 1940
- [f] () Employee Benefit Plan, Pension Fund which is subject to the provisions of the Employee Retirement Income Security Act of 1974 or Endowment Fund; see §240 13d-1(b)(1)(ii)(F)
- [g] () Parent Holding Company, in accordance with § 240 13d-1(b)(ii)(G)
- [h] () Group, in accordance with § 240 13d-1(b)(1)(ii)(H)

See Exhibit A attached hereto.

Item 4. Ownership:

- [a] Amount Beneficially Owned:
391,225 shares of Common Stock are beneficially owned by Witter, Inc. and William D. Witter.

[b] Percent of Class:

5.9% of the Common Stock is beneficially owned by Witter, Inc. and William D. Witter.

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[c] Number of Shares as to Which such Person has Rights to vote and/or Dispose of Securities:

Witter, Inc. has the sole power to vote or to direct the vote of 391,225 shares. William D. Witter has the sole power to vote or to direct the vote of 391,225 shares by virtue of being the President and primary owner of Witter, Inc. Witter, Inc. and William D. Witter have the sole power to dispose or to direct the disposition of all securities reported hereby which are beneficially owned respectively by Witter, Inc. and William D. Witter.

Item 5. Ownership of Five Percent or Less of a Class:

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following ___.

Item 6. Ownership of More than Five Percent on Behalf of Another Person:

The shares owned directly by Witter, Inc. are held on behalf of various clients of the firm. These clients have the right to receive or power to direct the receipt of dividends from, or the proceeds, from the sale of, such securities.

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company:

See Exhibit A attached hereto.

Item 8. Identification and Classification of Members of a Group:

N/A

Item 9. Notice of Dissolution of Group: N/A

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Item 10. Certification:

The undersigned certifies that, to the best of his knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purpose or effect.

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SIGNATURE

After reasonable inquiry and to the best of his knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: January 15, 1999

WILLIAM D. WITTER, INC.

By: /s/ William D. Witter
William D. Witter
President

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EXHIBIT A

This Exhibit explains the relationship between the Reporting Persons. William D. Witter, Inc. is a New York corporation registered as an investment adviser under the Advisers Act. Witter, Inc. serves as an investment adviser for individuals and institutions. William D. Witter is the President of William D. Witter, Inc.