

DIVISION OF CORPORATION FINANCE

April 17, 2023

Steven Keller Chief Financial Officer Rush Enterprises, Inc. 555 IH 35 South New Braunfels, TX 78130

> Re: Rush Enterprises, Inc. Form 10-K for the Fiscal Year Ended December 31, 2022 Filed February 23, 2023 File No. 000-20797

Dear Steven Keller:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Trade & Services