



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

March 29, 2017

Mr. W.M. "Rusty" Rush  
President and Chief Executive Officer  
Rush Enterprises, Inc.  
555 L.H. 35 South, Suite 500  
New Braunfels, Texas 78130

**Re: Rush Enterprises, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2015  
Filed February 29, 2016  
File No. 000-20797**

Dear Mr. Rush:

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,

/s/ Jennifer Thompson

Jennifer Thompson  
Accounting Branch Chief  
Office of Consumer Products