Mail Stop 3561

Thomas E. Plimpton Vice Chairman, Principal Financial Officer PACCAR, Inc. 777 106th Ave N.E. Bellevue, WA 98004

RE: PACCAR, Inc.

File No. 001-14817

Form 10-K: For the Fiscal Year Ended December 31, 2008

Dear Mr. Plimpton:

We have completed our review of your Forms 10-K and related filings and have no further comments at this time.

Sincerely,

Lyn Shenk Branch Chief