



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

DIVISION OF  
CORPORATION FINANCE

June 10, 2013

Via Email

Robert J. Christensen  
Executive Vice President and Chief Financial Officer  
Paccar Inc.  
777 106<sup>th</sup> Avenue, N.E.  
Bellevue, WA 98004

**Re: Paccar Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2012**  
**Filed February 27, 2013**  
**File No. 001-14817**

Dear Mr. Christensen:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk  
Branch Chief