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FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

OMB APPROVAL OMB Number: 3235-0287 Estimated average burden

	ddress of Reporting		2. Issuer Name and Ticker or Trading Symbol <u>RUSH ENTERPRISES INC \TX\</u> [RUSH]		ationship of Reporting P k all applicable) Director	erson(s) to Issuer 10% Owner	
	(First)		3. Date of Earliest Transaction (Month/Day/Year) 04/23/2004	1	Officer (give title below)	Other (specify below)	
250 E CARPENTER FREEWAY			4. If Amendment, Date of Original Filed (Month/Day/Year)	6. Indiv Line)	vidual or Joint/Group Filing (Check Applicabl		
(Street) IRVING	ТХ	75062		x	Form filed by One Re Form filed by More th Person		
(City)	(State)	(Zip)					

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

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1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)			ction Instr.				5. Amount of Securities Beneficially Owned Following Reported	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership
			Code	v	Amount	(A) or (D)	Price	Transaction(s) (Instr. 3 and 4)		(Instr. 4)
Class A Common Stock	04/23/2004		S		5,000	D	\$12.75	0	D	
Class B Common Stock	04/23/2004		S		4,700	D	\$12.8	300	D	
Class B Common Stock	04/23/2004		S		300	D	\$12.81	0	D	

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Titl Deriv Secu (Instr	ative C rity d . 3) F	Conversion	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transa Code (8)		of Deriv Secur Acqu (A) or Dispo of (D) (Instr	5. Number of Expiration Date Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5) E. Date Exercisable and Expiration Date (Month/Day/Year) E. Disposed of (D)		ate	7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
					Code	v	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				

Explanation of Responses:

Steven L. Keller, by power of

04/27/2004

** Signature of Reporting Person Date

attorney

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

* If the form is filed by more than one reporting person, see Instruction 4 (b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.

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