Class A Common

Class A Common

Class A Common

Class B Common

Class B Common

Class B Common

Class B Common

FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL

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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

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

1. Name and Address of Reporting Person* GORUP DARYL JAMES				2. Issuer Name and Ticker or Trading Symbol RUSH ENTERPRISES INC \TX\ [RUSH]							ationship of Reportin k all applicable) Director Officer (give title	10% C	Owner (specify		
(Last) (First) (Middle) C/O RUSH TNTERPRISES INC 555 IH 35 SOUTH				3. Date of Earliest Transaction (Month/Day/Year) 04/26/2004							Senior Vice President				
(Street) NEW BRAUNFELS (City)	NFELS TX 78130 (State) (Zip)				4. If Amendment, Date of Original Filed (Month/Day/Year)						Individual or Joint/Group Filing (Check Applicable ne) X Form filed by One Reporting Person Form filed by More than One Reporting Person				
	Та	ble I - No	n-Deriva	tive S	Securities Acq	uired	, Dis	posed of,	or Ber	neficially	Owned				
Date			2. Transact Date (Month/Day		2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transa Code (8)		4. Securities Disposed Of			5. Amount of Securities Beneficially Owned Following	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership		
						Code	v	Amount	(A) or (D)	Price	Reported Transaction(s) (Instr. 3 and 4)		(Instr. 4)		
Class A Common				2004		M		4,000	A	\$5.75	5,272	D			

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

M

S

 \mathbf{M}

M

 \mathbf{M}

S

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transa Code (8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		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				
Option (right to buy)	\$5.75	04/26/2004		М			4,000	(1)	03/15/2009	Class A Common	4,000	\$5.75	0	D	
Option (right to buy)	\$3.5	04/26/2004		М			3,000	(1)	03/15/2010	Class A Common	3,000	\$3.5	1,500	D	
Option (right to buy)	\$2.0625	04/26/2004		M			2,333	(1)	03/15/2011	Class A Common	2,333	\$2.0625	4,667	D	
Option (right to buy)	\$5.75	04/26/2004		M			4,000	(1)	03/15/2009	Class B Common	4,000	\$5.75	0	D	
Option (right to buy)	\$3.5	04/26/2004		M			3,000	(1)	03/15/2010	Class B Common	3,000	\$3.5	1,500	D	
Option (right to buy)	\$2.0625	04/26/2004		М			2,333	(1)	03/15/2011	Class B Common	2,333	\$2.0625	4,667	D	

Explanation of Responses:

04/26/2004

04/26/2004

04/26/2004

04/26/2004

04/26/2004

04/26/2004

04/26/2004

\$3.5

\$2.0625

\$12.98

\$5.75

\$3.5

\$2.0625

\$12.94

8,272

10,605

1,272

5,272

8,272

10,605

1,272

D

D

D

D

D

D

D

Α

A

D

A

A

Α

D

3,000

2,333

9,333

4,000

3,000

2,333

9,333

^{1.} One-third of the options vest on each of the third, fourth and fifth anniversaries of the grant date, which is ten years before the expiration date.

** Signature of Reporting Person

Date

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.