

Irene Song
Secretary
PACCAR Inc.
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December 27, 2018

Dear Ms. Song:

Upon further review of the no action request and the disclosures by the company to date, we have concluded that we are willing to withdraw our resolution subject to the proviso that you include this letter with your withdrawal of the no action request, and request that the SEC include this letter as part of the decision record.

The Proposal sought reporting consistent with the SASB Industrial Machinery and Goods standard. The Proponent notes that PACCAR's Materials Sourcing disclosure issued after the filing of our proposal appears to be in line with the SASB standard. Since the proposal submitted for the 2019 annual meeting emphasized the SASB Materials Sourcing disclosure requirements, the proponent is withdrawing the proposal.

The proponent notes, however, that other SASB recommended guidelines regarding Energy Management, Employee Health & Safety, Fuel Economy & Emissions in Use-phase, and Remanufacturing Design & Services may merit further disclosures. The proponent urges the company to expand its future disclosures consistent with those standards.

Best,

Andrew Behar

As You Sow

CEO