



DIVISION OF  
CORPORATION FINANCE

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

February 3, 2010

*By U.S. mail and facsimile to (225) 298-5382*

Ms. Leslie S. Magee, Chief Financial Officer and Secretary  
H&E Equipment Services, Inc.  
11100 Mead Road, Suite 200  
Baton Rouge, LA 70816

**RE: H&E Equipment Services, Inc.  
Form 10-K for the year ended December 31, 2008  
File No. 0-51759**

Dear Ms. Magee:

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

Sincerely,

Terence O'Brien  
Branch Chief