

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**  
WASHINGTON, DC 20549

**FORM 8-K/A**

**CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934**

Date of report (Date of earliest event reported): **November 2, 2004**

**H&E EQUIPMENT SERVICES L.L.C.**  
(EXACT NAME OF REGISTRANT AS SPECIFIED IN ITS CHARTER)

**Louisiana**  
(State or other jurisdiction  
of incorporation)

**333-99589**  
**333-99587**  
(Commission File Numbers)

**72-1287046**  
(IRS Employer  
Identification No.)

**11100 Mead Road, Suite 200, Baton Rouge, Louisiana 70816**  
(Address of Principal Executive Offices, including Zip Code)

**(225) 298-5200**  
(Registrant's Telephone Number, Including Area Code)

**Not Applicable**  
(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

H&E Equipment Services L.L.C. (the Company) is filing this Amendment No.1 to the Form 8-K previously filed on November 2, 2004. As stated in the Form 8-K filed on November 2, 2004, at that time the Company did not have a letter from KPMG stating whether it agrees with the statements contained in the paragraph. This Form 8-K/A is being filed to include KPMG's letter to the Securities and Exchange Commission dated November 16, 2004, which is attached as Exhibit 16.

**Item 4.01. Changes in Registrant's Certifying Accountant**

On October 27, 2004, upon recommendation of the Company's Audit Committee and approval of the Board of Directors, the Company dismissed KPMG ("KPMG") as its independent auditors. Effective as of that date, the Company has appointed BDO Seidman L.L.P. ("BDO") to serve as the Company's independent auditors for the current fiscal year, which ends on December 31, 2004.

KPMG's reports on the Company's consolidated financial statements for each of the past two fiscal years did not contain an adverse opinion or disclaimer of opinion, nor were such reports qualified or modified as to uncertainty, audit scope or accounting principles. During each of our two most recent fiscal years and through the date of this report, there were: (i) no disagreements with KPMG on any matter of accounting principles or practices, financial statement disclosure, or auditing scope and procedure which, if not resolved to the satisfaction of KPMG, would have caused KPMG to make reference to the matter in their report; and (ii) there were no reportable events as defined in Item 304(a)(1)(v) of Regulation S-K. We have provided KPMG with a copy of the foregoing disclosures. Attached as Exhibit 16 is a copy of KPMG's letter, dated November 16, 2004, stating whether it agrees with the above statements.

During each of our two most recent fiscal years and through the date of this report, the Company did not consult BDO with respect to the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on our consolidated financial statements, or any other matters or reportable events as set forth in Items 304(a)(2) of Regulation S-K.

**Item 9.01. Financial Statements and Exhibits.**

**(c) Exhibits.**

The following exhibits are filed with this report:

**SIGNATURES**

According to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

H&E EQUIPMENT SERVICES L.L.C.

Date: November 17, 2004

/s/ JOHN M. ENGQUIST

By: John M. Engquist

Its: *President and Chief Executive Officer*

**INDEX TO EXHIBITS**

<u>Exhibit No.</u>	<u>Description</u>
16	Letter from KPMG to the Securities and Exchange Commission dated November 16, 2004.

November 16, 2004

Securities and Exchange Commission  
Washington, D.C. 20549

Ladies and Gentlemen:

We were previously principal accountants for H&E Equipment Services L.L.C. (the Company) and, under the date of February 20, 2004, we reported on the consolidated financial statements of the Company as of December 31, 2003 and 2002 and for each of the years in the three-year period December 31, 2003.

On October 27, 2004, our appointment as principal accountants was terminated. We have read the Company's statements included under Item 4.01 of its Form 8-K dated November 2, 2004, and we agree with such statements, except that we note that KPMG LLP's report on the financial statements of the Company as of December 31, 2003 and 2002 and for each of the years in the three year period ended December 31, 2003 contained a separate paragraph stating that the Company adopted Statement of Financial Accounting Standards No. 142, *Goodwill and Other Intangible Assets* in the year ended December 31, 2002.

Further, we are not in a position to agree or disagree with the Company's statements that the change was recommended by the audit committee and approved by the board of directors and we are not in a position to agree or disagree with the Company's statement that the Company appointed BDO Seidman L.L.P. to serve as the Company's independent auditors or with the statements made in the third paragraph.

Very truly yours,

/s/ KPMG LLP

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Salt Lake City, Utah

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