

H&E Equipment Services, Inc.  
Form 8-K  
May 26, 2006

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

FORM 8-K

CURRENT REPORT

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

Date of Report (Date of Earliest Event Reported):

May 25, 2006

H&E Equipment Services, Inc.

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction  
of incorporation)

000-51759

(Commission  
File Number)

81-0553291

(I.R.S. Employer  
Identification No.)

11100 Mead Road, Suite 200, Baton Rouge,  
Louisiana

(Address of principal executive offices)

70816

(Zip Code)

Registrant's telephone number, including area code:

(225) 298-5200

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))



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**Item 7.01 Regulation FD Disclosure.**

On May 25, 2006, H&E Equipment Services, Inc. issued a press release announcing that it and its wholly-owned subsidiary, H&E Finance Corp., have commenced a tender offer and consent solicitation with respect to all \$200 million of their outstanding 11 1/8% Senior Secured Notes due 2012 and all \$53 million of their outstanding 12 1/2% Senior Subordinated Notes due 2013. A copy of this press release is attached hereto as Exhibit 99.1 and is incorporated herein by reference.

**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibits.

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**SIGNATURES**

Pursuant 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 hereunto duly authorized.

H&E Equipment Services, Inc.

May 25, 2006

By: */s/ Leslie S. Magee*

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*Name: Leslie S. Magee*

*Title: Chief Financial Officer*

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Exhibit Index

<b>Exhibit No.</b>	<b>Description</b>
99.1	Press release by H&E Equipment, Inc., dated May 25, 2006, announcing a tender offer and consent solicitation by H&E Equipment Services, Inc. and H&E Finance Corp. with respect to all of their outstanding 11 1/8% Senior Secured Notes due 2012 and 12 1/2% Senior Subordinated Notes due 2013.