

**DEREK M. WINOKUR**

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December 18, 2012

**VIA EDGAR AND OVERNIGHT DELIVERY**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE  
Washington, DC 20549  
Attention: Terence O'Brien

Re: H&E Equipment Services, Inc.  
Form 10-Q for the Fiscal Quarter Ended September 30, 2012  
File No. 000-51759

Dear Mr. O'Brien:

On behalf of our client, H&E Equipment Services, Inc. (the "Company"), and in follow up to the conversation of my colleague, Carlyne Dilgard, with Tracey McKoy of the staff of the Securities and Exchange Commission (the "Commission") earlier today, we hereby inform you that the Company intends to respond to the comments raised by the staff of the Commission in the letter dated December 11, 2012 from you to Mr. John M. Engquist, Chief Executive Officer of the Company, regarding the Company's Quarterly Report on Form 10-Q for its fiscal quarter ended September 30, 2012, as filed on November 11, 2012, no later than January 10, 2013.

If you have any questions, please feel free to contact the undersigned by telephone at 212.698.3860 (or by facsimile at 212.698.3860) or Carlyne Dilgard at 215.994.2835 (or by facsimile at 215.655.2835). Thank you for your cooperation and attention to this matter.

Very truly yours,

/s/ Derek M. Winokur

Derek M. Winokur