

November 22, 2022

Leslie Magee  
Chief Financial Officer  
H&E Equipment Services, Inc.  
7500 Pecue Lane  
Baton Rouge, LA 70809

Services, Inc.

Fiscal Year Ended December 31, 2021  
2022

Re: H&E Equipment

Form 10-K for

Filed February 24,

File No. 000-51759

Dear Leslie Magee:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance

Office of Trade & Services