

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549  
Notice of Effectiveness

**Effectiveness Date:** October 13, 2006

**Form:** S-4

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**CIK:** [0001339605](#)

**Company Name:** H&E Equipment Services, Inc.

**File Number:** [333-137780](#)

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**CIK:** [0001376941](#)

**Company Name:** H&E California Holding, Inc.

**File Number:** [333-137780-05](#)

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**CIK:** [0001376940](#)

**Company Name:** H&E Equipment Services (California), LLC

**File Number:** [333-137780-04](#)

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**CIK:** [0001177258](#)

**Company Name:** H&E FINANCE CORP

**File Number:** [333-137780-03](#)

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**CIK:** [0001177259](#)

**Company Name:** GNE INVESTMENTS INC

**File Number:** [333-137780-02](#)

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**CIK:** [0001177260](#)

**Company Name:** GREAT NORTHERN EQUIPMENT INC

**File Number:** [333-137780-01](#)