



1095 Avenue of the Americas
New York, NY 10036-6797
+1 212 698 3500 Main
+1 212 698 3599 Fax
www.dechert.com

DEREK M. WINOKUR

derek.winokur@dechert.com
+1 212 698 3860 Direct
+1 212 698 0660 Fax

December 4, 2014

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.
December 31, 2013 Form 10-K filed February 28, 2014
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 you on December 2, 2014, we hereby inform you that the Company intends to respond to the comments raised by the staff of the Securities and Exchange Commission (the "Commission") in the letter dated December 1, 2014 from you to Ms. Leslie S. Magee, Chief Financial Officer of the Company, regarding the Company's Annual Report on Form 10-K for its fiscal year ended December 31, 2013, as filed on February 28, 2014, no later than January 8, 2015.

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