

H&E FINANCE CORP  
Form S-4/A  
March 26, 2013

As filed with the Securities and Exchange Commission on March 26, 2013

Registration No. 333-185334

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**  
Washington, DC 20549

**Amendment No. 3 to**  
**FORM S-4**  
**REGISTRATION STATEMENT**  
*UNDER*  
*THE SECURITIES ACT OF 1933*

**H&E Equipment Services, Inc.**

(Exact name of registrant as specified in its charter)

Commission File Number: 000-51759

Delaware  
(State or other jurisdiction of  
incorporation)

7350  
(Primary Standard Industrial  
Classification Code Number)  
7500 Pecue Lane

81-0553291  
(IRS Employer  
Identification No.)

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**Baton Rouge, LA 70809**

(Address of principal executive offices, including zip code)

**(225) 298-5200**

(Registrant's telephone number, including area code)

**See Table of Additional Registrants Below**

**John M. Engquist**

**Chief Executive Officer**

**7500 Pecue Lane**

**Baton Rouge, Louisiana 70809**

**(225) 298-5200**

(Name, Address, Including Zip Code, and Telephone Number, Including Area Code, of Agent for Service)

*Copies to:*

**Richard A. Goldberg, Esquire**

**Dechert LLP**

**1095 Avenue of the Americas**

**New York, New York 10036-6797**

**(212) 698-3500**

Approximate date of commencement of proposed sale to public: As soon as practicable after this Registration Statement becomes effective.

If the securities being registered on this Form are being offered in connection with the formation of a holding company and there is compliance with General Instruction G, check the following box. "

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. "

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If this Form is a post effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. "

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of large accelerated filer, accelerated filer and smaller reporting company in Rule 12b-2 of the Exchange Act.

|                         |                          |                           |                                     |
|-------------------------|--------------------------|---------------------------|-------------------------------------|
| Large accelerated filer | <input type="checkbox"/> | Accelerated filer         | <input checked="" type="checkbox"/> |
| Non-accelerated filer   | <input type="checkbox"/> | Smaller reporting company | <input type="checkbox"/>            |

(Do not check if a smaller reporting company)

If applicable, place an X in the box to designate the appropriate rule provision relied upon in conducting this transaction:

Exchange Act Rule 13e-4(i) (Cross-Border Issuer Tender Offer)

Exchange Act Rule 14d-1(d) (Cross-Border Third-Party Tender Offer)

**The Registrant hereby amends this Registration Statement on such date or dates as may be necessary to delay its effective date until the Registrant shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act or until this Registration Statement shall become effective on such date as the Securities and Exchange Commission, acting pursuant to said Section 8(a), may determine.**

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**Table of Additional Registrants**

| <b>Exact Name of Additional Registrants</b> | <b>Jurisdiction of Incorporation</b> | <b>I.R.S. Employer Identification Number</b> |
|---|--------------------------------------|--|
| GNE Investments, Inc.                       | Washington                           | 41-1561043                                   |
| Great Northern Equipment, Inc.              | Montana                              | 81-0448694                                   |
| H&E California Holding, Inc.                | California                           | 33-0613371                                   |
| H&E Equipment Services (California), LLC    | Delaware                             | 20-1870322                                   |
| H&E Equipment Services (Mid-Atlantic), Inc. | Virginia                             | 41-2085749                                   |
| H&E Finance Corp.                           | Delaware                             | 02-0602822                                   |

The address for service of each of the additional registrants is: 7500 Pecue Lane, Baton Rouge, Louisiana 70809. The telephone number at that address is (225) 298-5200. The primary standard industrial classification number for each of the additional registrants is 7350.

**EXPLANATORY NOTE**

This Amendment is being filed solely for the purpose of refiling Exhibit 5.4. No change is made to the Prospectus constituting Part I of the Registration Statement or Items 20 and 22 of Part II of the Registration Statement. Accordingly, such Prospectus and Items 20 and 22 of Part II have not been included herein.

**PART II**

**INFORMATION NOT REQUIRED IN PROSPECTUS**

**ITEM 21. EXHIBITS AND FINANCIAL STATEMENT SCHEDULES.**

(a) Exhibits

- 2.1 Agreement and Plan of Merger, dated February 2, 2006, among the Company, H&E LLC and Holdings (incorporated by reference to Exhibit 2.1 to Current Report on Form 8-K of H&E Equipment Services, Inc. (File No. 000-51759), filed February 3, 2006).
- 2.2 Agreement and Plan of Merger, dated as of May 15, 2007, by and among H&E Equipment Services, Inc., HE-JWB Acquisition, Inc., J.W. Burress, Incorporated, the Burress Shareholders (as defined therein), and Richard S. Dudley, as Burress Shareholders Representative (as defined therein) (incorporated by reference to Exhibit 2.1 to Current Report on Form 8-K of H&E Equipment Services, Inc. (File No. 000-51759), filed on May 17, 2007).
- 2.3 Amendment No. 1 to Agreement and Plan of Merger, dated as of August 31, 2007, by and among H&E Equipment Services, Inc., HE-JWB Acquisition, Inc., J.W. Burress, Incorporated, the Burress Shareholders (as defined therein), and Richard S. Dudley, as Burress Shareholders Representative (as defined therein) (incorporated by reference to Exhibit 2.1 to Current Report on Form 8-K of H&E Equipment Services, Inc. (File No. 000-51759), filed on September 4, 2007).
- 2.4 Acquisition Agreement, dated as of January 4, 2005, among H&E Equipment Services, L.L.C., Eagle Merger Corp., Eagle High Reach Equipment, LLC, Eagle High Reach Equipment, Inc., SBN Eagle LLC, SummitBridge National Investments, LLC and the shareholders of Eagle High Reach Equipment, Inc. (incorporated by reference to Exhibit 2.1 to Form 8-K of H&E Equipment Services L.L.C. (File Nos. 333-99587 and 333-99589), filed January 5, 2006).
- 3.1 Amended and Restated Certificate of Incorporation of H&E Equipment Services, Inc. (incorporated by reference to Exhibit 3.4 to Registration Statement on Form S-1 of H&E Equipment Services, Inc. (File No. 333-128996), filed January 20, 2006).
- 3.2 Amended and Restated Bylaws of H&E Equipment Services, Inc. (incorporated by reference to Exhibit 3.1 to Current Report on Form 8-K of H&E Equipment Services, Inc. (File No. 000-51759), filed June 5, 2007).
- 3.3 Amended and Restated Articles of Organization of Gulf Wide Industries, L.L.C. (incorporated by reference to Exhibit 3.2 to Registration Statement on Form S-4 of H&E Equipment Services L.L.C. (File No. 333-99589), filed September 13, 2002).
- 3.4 Amended Articles of Organization of Gulf Wide Industries, L.L.C., Changing Its Name To H&E Equipment Services L.L.C. (incorporated by reference to Exhibit 3.3 to Registration Statement on Form S-4 of H&E Equipment Services L.L.C. (File No. 333-99589), filed September 13, 2002).
- 3.5 Amended and Restated Operating Agreement of H&E Equipment Services L.L.C. (incorporated by reference to Exhibit 3.8 to Registration Statement on Form S-4 of H&E Equipment Services L.L.C. (File No. 333-99589), filed September 13, 2002).
- 3.6 Certificate of Incorporation of H&E Finance Corp. (incorporated by reference to Exhibit 3.4 to Registration Statement on Form S-4 of H&E Equipment Services L.L.C. (File No. 333-99589), filed September 13, 2002).
- 3.7 Certificate of Incorporation of Great Northern Equipment, Inc. (incorporated by reference to Exhibit 3.5 to Registration Statement on Form S-4 of H&E Equipment Services L.L.C. (File No. 333-99589), filed September 13, 2002).

- 3.8 Articles of Incorporation of Williams Bros. Construction, Inc. (incorporated by reference to Exhibit 3.6 to Registration Statement on Form S-4 of H&E Equipment Services L.L.C. (File No. 333-99589), filed September 13, 2002).
- 3.9 Articles of Amendment to Articles of Incorporation of Williams Bros. Construction, Inc. Changing its Name to GNE Investments, Inc. (incorporated by reference to Exhibit 3.7 to Registration Statement on Form S-4 of H&E Equipment Services L.L.C. (File No. 333-99589), filed September 13, 2002).
- 3.10 Bylaws of H&E Finance Corp. (incorporated by reference to Exhibit 3.9 to Registration Statement on Form S-4 of H&E Equipment Services L.L.C. (File No. 333-99589), filed September 13, 2002).
- 3.11 Bylaws of Great Northern Equipment, Inc. (incorporated by reference to Exhibit 3.10 to Registration Statement on Form S-4 of H&E Equipment Services L.L.C. (File No. 333-99589), filed September 13, 2002).
- 3.12 Bylaws of Williams Bros. Construction, Inc. (incorporated by reference to Exhibit 3.11 to Registration Statement on Form S-4 of H&E Equipment Services L.L.C. (File No. 333-99589), filed September 13, 2002).
- 3.13 Articles of Incorporation of H&E California Holding, Inc., as amended.\*
- 3.14 Bylaws of H&E California Holding, Inc., as amended.\*
- 3.15 Certificate of Formation of H&E Equipment Services (California), LLC, as amended.\*
- 3.16 Bylaws of H&E Equipment Services (California), LLC.\*
- 3.17 Amended and Restated Articles of Incorporation of H&E Equipment Services (Mid-Atlantic), Inc.\*
- 3.18 Bylaws of H&E Equipment Services (Mid-Atlantic), Inc.\*
- 4.1 Amended and Restated Security Holders Agreement, dated as of February 3, 2006, among the Company and certain other parties thereto (incorporated by reference to Exhibit 4.1 to Current Report on Form 8-K of H&E Equipment Services, Inc. (File No. 000-51759), filed February 3, 2006).
- 4.2 Amended and Restated Investor Rights Agreement, dated as of February 3, 2006, among the Company and certain other parties thereto (incorporated by reference to Exhibit 4.2 to Current Report on Form 8-K of H&E Equipment Services, Inc. (File No. 000-51759), filed February 3, 2006).
- 4.3 Amended and Restated Registration Rights Agreement, dated as of February 3, 2006, among the Company and certain other parties thereto (incorporated by reference to Exhibit 4.3 to Current Report on Form 8-K of H&E Equipment Services, Inc. (File No. 000-51759), filed February 3, 2006).
- 4.4 Form of H&E Equipment Services, Inc. common stock certificate (incorporated by reference to Exhibit 4.3 to Registration Statement on Form S-1 of H&E Equipment Services, Inc. (File No. 333-128996), filed January 5, 2006).
- 4.5 Indenture, dated August 20, 2012, by and among H&E Equipment Services, Inc., the guarantors party thereto and The Bank of New York Mellon Trust Company, N.A, as Trustee, relating to the 7% Senior Notes due 2022 (incorporated by reference from Exhibit 4.1 to Current Report on Form 8-K of H&E Equipment Services, Inc. (File No. 000-51759), filed August 20, 2012).
- 4.6 Registration Rights Agreement, dated August 20, 2012, by and among the Company, GNE Investments, Inc., Great Northern Equipment, Inc., H&E California Holding, Inc., H&E Equipment Services (California), LLC, H&E Equipment Services (Mid-Atlantic), Inc., H&E Finance Corp., Deutsche Bank Securities Inc., Credit Suisse Securities (USA) LLC and Merrill Lynch, Pierce, Fenner & Smith Incorporated (Registration Rights Agreement, dated August 20, 2012, by and among the Company, GNE Investments, Inc., Great Northern Equipment, Inc., H&E California Holding, Inc., H&E Equipment Services (California), LLC, H&E Equipment Services (Mid-Atlantic), Inc., H&E Finance Corp., Deutsche Bank Securities Inc., Credit Suisse Securities (USA) LLC and Merrill Lynch, Pierce, Fenner & Smith Incorporated (incorporated by reference from Exhibit 4.2 to Current Report on Form 8-K of H&E Equipment Services, Inc. (File No. 000-51759), filed August 20, 2012).

- 4.7 Registration Rights Agreement, dated February 4, 2013, by and among the Company, GNE Investments, Inc., Great Northern Equipment, Inc., H&E California Holding, Inc., H&E Equipment Services (California), LLC, H&E Equipment Services (Mid-Atlantic), Inc., H&E Finance Corp. and Deutsche Bank Securities Inc. (incorporated by reference from Exhibit 4.1 to Current Report on Form 8-K of H&E Equipment Services, Inc. (File No. 000-51759), filed February 4, 2013).
- 5.1 Opinion of Dechert LLP.\*
- 5.2 Opinion of Williams Mullen, P.C.\*
- 5.3 Opinion of Garlington, Lohn & Robinson, PLLP.\*
- 5.4 Opinion of Ryan, Swanson & Cleveland, PLLC. \*\*
- 10.1 Third Amended and Restated Credit Agreement, dated as of July 29, 2010, by and among H&E Equipment Services, Inc., Great Northern Equipment, Inc., GNE Investments, Inc., H&E Finance Corp., H&E Equipment Services (California), LLC, H&E California Holding, Inc., H&E Equipment Services (Mid-Atlantic), Inc., General Electric Capital Corporation, as Agent, Bank of America, N.A. as co-syndication agent, documentation agent, joint lead arranger and joint bookrunner and the lenders party thereto (incorporated by reference from Exhibit 10.1 to Current Report on Form 8-K of H&E Equipment Services, Inc. (File No. 000-51759), filed August 3, 2010).
- 10.2 Amendment No. 1, dated February 29, 2012, to the Third Amended and Restated Credit Agreement by and among the Company, Great Northern Equipment, Inc., and H&E Equipment Services (California), LLC (collectively, the borrowers), General Electric Capital Corporation, as agent for the lenders, Bank of America, N.A., as co-syndication agent and documentation agent, and Wells Fargo Capital Finance, LLC, as co-syndication agent, and the lenders from time to time party thereto (incorporated by reference from Exhibit 10.1 to Current Report on Form 8-K of H&E Equipment Services, Inc. (File No. 000-51759), filed March 1, 2012).
- 10.3 Amendment No. 2, dated August 9, 2012, to the Third Amended and Restated Credit Agreement by and among the Company, Great Northern Equipment, Inc., and H&E Equipment Services (California), LLC (collectively, the borrowers), General Electric Capital Corporation, as agent for the lenders, Bank of America, N.A., as co-syndication agent and documentation agent, and Wells Fargo Capital Finance, LLC, as co-syndication agent, and the lenders from time to time party thereto (incorporated by reference from Exhibit 10.1 to Current Report on Form 8-K of H&E Equipment Services, Inc. (File No. 000-51759), filed August 10, 2012).
- 10.4 Amendment No. 3, dated August 17, 2012, to the Third Amended and Restated Credit Agreement by and among the Company, Great Northern Equipment, Inc., and H&E Equipment Services (California), LLC (collectively, the borrowers), General Electric Capital Corporation, as agent for the lenders, Bank of America, N.A., as co-syndication agent and documentation agent, and Wells Fargo Capital Finance, LLC, as co-syndication agent, and the lenders from time to time party thereto (incorporated by reference from Exhibit 10.1 to Current Report on Form 8-K of H&E Equipment Services, Inc. (File No. 000-51759), filed August 20, 2012).
- 10.5 Amendment No. 4, dated January 29, 2013, to the Third Amended and Restated Credit Agreement by and among the Company, Great Northern Equipment, Inc., and H&E Equipment Services (California), LLC (collectively, the borrowers), General Electric Capital Corporation, as agent for the lenders, Bank of America, N.A., as co-syndication agent and documentation agent, Wells Fargo Capital Finance, LLC, as co-syndication agent, and the lenders from time to time party thereto (incorporated by reference from Exhibit 10.1 to Current Report on Form 8-K of H&E Equipment Services, Inc. (File No. 000-51759), filed January 30, 2013).
- 10.6 Consulting and Noncompetition Agreement, dated as of June 29, 1999, between Head & Engquist Equipment, L.L.C. and Thomas R. Engquist (incorporated by reference to Exhibit 10.20 to Registration Statement on Form S-4 of H&E Equipment Services L.L.C. (File No. 333-99589), filed September 13, 2002).

- 10.7 Purchase Agreement by and among H&E Equipment Services L.L.C., H&E Finance Corp., the guarantors party thereto and Credit Suisse First Boston Corporation, dated June 3, 2002 (incorporated by reference to Exhibit 10.21 to Registration Statement on Form S-4 of H&E Equipment Services L.L.C. (File No. 333-99587), filed September 13, 2002).
- 10.8 Purchase Agreement, among H&E Equipment Services L.L.C., H&E Finance Corp., H&E Holdings L.L.C., the guarantors party thereto and Credit Suisse First Boston Corporation, Inc. dated June 17, 2002 (incorporated by reference to Exhibit 10.21 to Registration Statement on Form S-4 of H&E Equipment Services L.L.C. (File No. 333-99589), filed September 13, 2002).
- 10.9 H&E Equipment Services, Inc. Amended and Restated 2006 Stock-Based Incentive Compensation Plan (incorporated by reference to Appendix B to the Definitive Proxy Statement of H&E Equipment Services, Inc. (File No. 000-51759), filed April 28, 2006).
- 10.10 Amendment No. 1 to the H&E Equipment Services, Inc. Amended and Restated 2006 Stock-Based Incentive Compensation Plan (incorporated by reference from Exhibit 10.7 to Form 10-K of H&E Equipment Services, Inc (File No. 000-51759), filed March 3, 2011).
- 10.11 Form of Option Letter (incorporated by reference to Exhibit 10.36 to Registration Statement on Form S-1 of H&E Equipment Services, Inc. (File No. 333-128996), filed January 20, 2006).
- 10.12 Form of Restricted Stock Award Agreement for Officers of H&E Equipment Services, Inc. (incorporated by reference from Exhibit 10.1 to Form 10-Q of H&E Equipment Services, Inc. (File No. 000-51759), filed November 3, 2011).
- 12.1 Computation of Ratio of Earnings to Fixed Charges.\*
- 21.1 Subsidiaries of H&E Equipment Services, Inc.\*
- 23.1 Consent of Dechert LLP (included in Exhibit 5.1).\*
- 23.2 Consent of Williams Mullen, P.C. (included in Exhibit 5.2).\*
- 23.3 Consent of Garlington, Lohn & Robinson, PLLP (included in Exhibit 5.3).\*
- 23.4 Consent of Ryan, Swanson & Cleveland, PLLC (included in Exhibit 5.4). \*\*
- 23.5 Consent of BDO USA, LLP.\*
- 24.1 Powers of Attorney.\*
- 25.1 Statement of Eligibility of The Bank of New York Mellon Trust Company, N.A.\*
- 25.2 Statement of Eligibility of The Bank of New York Mellon Trust Company, N.A.\*
- 99.1 Form of Letter of Transmittal.\*
- 99.2 Form of Notice of Guaranteed Delivery.\*
- 99.3 Form of Letter to Holders.\*
- 99.4 Form of Letter to Brokers, Dealers, Commercial Banks, Trust Companies and Other Nominees.\*
- 99.5 Form of Letter to Clients.\*

\* Previously filed

\*\* Filed herewith

Management contract or compensatory plan or arrangement

(b) Financial Statement Schedules:

No financial statement schedules are required pursuant to this item because of the absence of the conditions under which they are required or because the information required is set forth in the financial statements or the notes thereto.

**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Baton Rouge, State of Louisiana, on March 26, 2013.

H&E EQUIPMENT SERVICES, INC.

By: /s/ JOHN M. ENGQUIST

Name: John M. Engquist

Title: Chief Executive Officer and Director

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

| <b>Signature</b>     | <b>Title</b>   | <b>Date</b>    |
|----------------------|--|----------------|
| /s/ JOHN M. ENGQUIST | Chief Executive Officer  | March 26, 2013 |
| John M. Engquist     | and Director (Principal Executive Officer)                               |                |
| /s/ LESLIE S. MAGEE  | Chief Financial Officer and  | March 26, 2013 |
| Leslie S. Magee      | Secretary (Principal Financial Officer and Principal Accounting Officer) |                |
| *                    | Chairman of the Board of Directors                                       | March 26, 2013 |
| Gary W. Bagley       |  |                |
| *                    | Director   | March 26, 2013 |
| Paul N. Arnold       |  |                |
| *                    | Director   | March 26, 2013 |
| Bruce C. Bruckmann   |  |                |
| *                    | Director   | March 26, 2013 |
| Patrick L. Edsell    |  |                |

|      |                        |                  |                |
|------|------------------------|------------------|----------------|
|      | *                      | Director         | March 26, 2013 |
|      | Thomas J. Galligan III |                  |                |
|      | *                      | Director         | March 26, 2013 |
|      | Lawrence C. Karlson    |                  |                |
|      | *                      | Director         | March 26, 2013 |
|      | John T. Sawyer         |                  |                |
|      | /s/ LESLIE S. MAGEE    |                  |                |
| *By: |                        | Attorney in Fact | March 26, 2013 |
|      | Leslie S. Magee        |                  |                |

**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Baton Rouge, State of Louisiana, on March 26, 2013.

GNE INVESTMENTS, INC.

By: /s/ JOHN M. ENGQUIST

Name: John M. Engquist

Title: President, Chief Executive Officer and  
Director

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

| Signature            | Title   | Date           |
|----------------------|---|----------------|
| /s/ JOHN M. ENGQUIST | President, Chief Executive Officer  | March 26, 2013 |
| John M. Engquist     | and Director (Principal Executive<br>Officer)                                     |                |
| /s/ LESLIE S. MAGEE  | Chief Financial Officer, Secretary  | March 26, 2013 |
| Leslie S. Magee      | and Director (Principal Financial<br>Officer and Principal Accounting<br>Officer) |                |
| *                    | Director  | March 26, 2013 |
| Gary W. Bagley       |   |                |
| /s/ LESLIE S. MAGEE  | Attorney in Fact  | March 26, 2013 |
| *By: Leslie S. Magee |   |                |

**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Baton Rouge, State of Louisiana, on March 26, 2013.

GREAT NORTHERN EQUIPMENT, INC.

By: /s/ JOHN M. ENGQUIST

Name: John M. Engquist

Title: President, Chief Executive Officer and Director

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

| Signature            | Title   | Date           |
|----------------------|---|----------------|
| /s/ JOHN M. ENGQUIST | President, Chief Executive Officer  | March 26, 2013 |
| John M. Engquist     | and Director (Principal Executive Officer)                                  |                |
| /s/ LESLIE S. MAGEE  | Chief Financial Officer, Secretary  | March 26, 2013 |
| Leslie S. Magee      | and Director (Principal Financial Officer and Principal Accounting Officer) |                |
| *                    | Director  | March 26, 2013 |
| Gary W. Bagley       |   |                |
| /s/ LESLIE S. MAGEE  |   |                |
| *By: Leslie S. Magee | Attorney in Fact  | March 26, 2013 |

**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Baton Rouge, State of Louisiana, on March 26, 2013.

H&E CALIFORNIA HOLDING, INC.

By: /s/ JOHN M. ENGQUIST

Name: John M. Engquist

Title: President, Chief Executive Officer and Director

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

| Signature                                   | Title   | Date           |
|---|---|----------------|
| /s/ JOHN M. ENGQUIST<br>John M. Engquist    | President, Chief Executive Officer and Director<br>(Principal Executive Officer)                                  | March 26, 2013 |
| /s/ LESLIE S. MAGEE<br>Leslie S. Magee      | Chief Financial Officer, Secretary and Director<br>(Principal Financial Officer and Principal Accounting Officer) | March 26, 2013 |
| *<br>Gary W. Bagley                         | Director  | March 26, 2013 |
| *By: /s/ LESLIE S. MAGEE<br>Leslie S. Magee | Attorney in Fact  | March 26, 2013 |

**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Baton Rouge, State of Louisiana, on March 26, 2013.

H&E EQUIPMENT SERVICES (CALIFORNIA), LLC

By: /s/ JOHN M. ENGQUIST

Name: John M. Engquist

Title: President, Chief Executive Officer and Director

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

| Signature                                   | Title   | Date           |
|---|---|----------------|
| /s/ JOHN M. ENGQUIST<br>John M. Engquist    | President, Chief Executive Officer and Director<br>(Principal Executive Officer)                                  | March 26, 2013 |
| /s/ LESLIE S. MAGEE<br>Leslie S. Magee      | Chief Financial Officer, Secretary and Director<br>(Principal Financial Officer and Principal Accounting Officer) | March 26, 2013 |
| *<br>Gary W. Bagley                         | Director  | March 26, 2013 |
| *By: /s/ LESLIE S. MAGEE<br>Leslie S. Magee | Attorney in Fact  | March 26, 2013 |

**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Baton Rouge, State of Louisiana, on March 26, 2013.

H&E EQUIPMENT SERVICES (MID-ATLANTIC), INC.

By: /s/ JOHN M. ENGQUIST

Name: John M. Engquist

Title: President, Chief Executive Officer and Director

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

| Signature                                   | Title   | Date           |
|---|---|----------------|
| /s/ JOHN M. ENGQUIST<br>John M. Engquist    | President, Chief Executive Officer and Director<br>(Principal Executive Officer)                                  | March 26, 2013 |
| /s/ LESLIE S. MAGEE<br>Leslie S. Magee      | Chief Financial Officer, Secretary and Director<br>(Principal Financial Officer and Principal Accounting Officer) | March 26, 2013 |
| *<br>Gary W. Bagley                         | Director  | March 26, 2013 |
| *By: /s/ LESLIE S. MAGEE<br>Leslie S. Magee | Attorney in Fact  | March 26, 2013 |

**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Baton Rouge, State of Louisiana, on March 26, 2013.

H&E FINANCE CORP.

By: /s/ JOHN M. ENGQUIST

Name: John M. Engquist

Title: President, Chief Executive Officer and Director

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

| Signature                                   | Title   | Date           |
|---|---|----------------|
| /s/ JOHN M. ENGQUIST<br>John M. Engquist    | President, Chief Executive Officer and Director<br>(Principal Executive Officer)                                  | March 26, 2013 |
| /s/ LESLIE S. MAGEE<br>Leslie S. Magee      | Chief Financial Officer, Secretary and Director<br>(Principal Financial Officer and Principal Accounting Officer) | March 26, 2013 |
| *<br>Gary W. Bagley                         | Director  | March 26, 2013 |
| *By: /s/ LESLIE S. MAGEE<br>Leslie S. Magee | Attorney in Fact  | March 26, 2013 |

**EXHIBIT INDEX**

| <b>Exhibit Number</b> | <b>Description</b>  |
|-----------------------|---|
| 2.1                   | Agreement and Plan of Merger, dated February 2, 2006, among the Company, H&E LLC and Holdings (incorporated by reference to Exhibit 2.1 to Current Report on Form 8-K of H&E Equipment Services, Inc. (File No. 000-51759), filed February 3, 2006).  |
| 2.2                   | Agreement and Plan of Merger, dated as of May 15, 2007, by and among H&E Equipment Services, Inc., HE-JWB Acquisition, Inc., J.W. Burress, Incorporated, the Burress Shareholders (as defined therein), and Richard S. Dudley, as Burress Shareholders Representative (as defined therein) (incorporated by reference to Exhibit 2.1 to Current Report on Form 8-K of H&E Equipment Services, Inc. (File No. 000-51759), filed on May 17, 2007).                            |
| 2.3                   | Amendment No. 1 to Agreement and Plan of Merger, dated as of August 31, 2007, by and among H&E Equipment Services, Inc., HE-JWB Acquisition, Inc., J.W. Burress, Incorporated, the Burress Shareholders (as defined therein), and Richard S. Dudley, as Burress Shareholders Representative (as defined therein) (incorporated by reference to Exhibit 2.1 to Current Report on Form 8-K of H&E Equipment Services, Inc. (File No. 000-51759), filed on September 4, 2007). |
| 2.4                   | Acquisition Agreement, dated as of January 4, 2005, among H&E Equipment Services, L.L.C., Eagle Merger Corp., Eagle High Reach Equipment, LLC, Eagle High Reach Equipment, Inc., SBN Eagle LLC, SummitBridge National Investments, LLC and the shareholders of Eagle High Reach Equipment, Inc. (incorporated by reference to Exhibit 2.1 to Form 8-K of H&E Equipment Services L.L.C. (File Nos. 333-99587 and 333-99589), filed January 5, 2006).                         |
| 3.1                   | Amended and Restated Certificate of Incorporation of H&E Equipment Services, Inc. (incorporated by reference to Exhibit 3.4 to Registration Statement on Form S-1 of H&E Equipment Services, Inc. (File No. 333-128996), filed January 20, 2006).   |
| 3.2                   | Amended and Restated Bylaws of H&E Equipment Services, Inc. (incorporated by reference to Exhibit 3.1 to Current Report on Form 8-K of H&E Equipment Services, Inc. (File No. 000-51759), filed June 5, 2007).  |
| 3.3                   | Amended and Restated Articles of Organization of Gulf Wide Industries, L.L.C. (incorporated by reference to Exhibit 3.2 to Registration Statement on Form S-4 of H&E Equipment Services L.L.C. (File No. 333-99589), filed September 13, 2002).   |
| 3.4                   | Amended Articles of Organization of Gulf Wide Industries, L.L.C., Changing Its Name To H&E Equipment Services L.L.C. (incorporated by reference to Exhibit 3.3 to Registration Statement on Form S-4 of H&E Equipment Services L.L.C. (File No. 333-99589), filed September 13, 2002).  |
| 3.5                   | Amended and Restated Operating Agreement of H&E Equipment Services L.L.C. (incorporated by reference to Exhibit 3.8 to Registration Statement on Form S-4 of H&E Equipment Services L.L.C. (File No. 333-99589), filed September 13, 2002).   |
| 3.6                   | Certificate of Incorporation of H&E Finance Corp. (incorporated by reference to Exhibit 3.4 to Registration Statement on Form S-4 of H&E Equipment Services L.L.C. (File No. 333-99589), filed September 13, 2002).   |
| 3.7                   | Certificate of Incorporation of Great Northern Equipment, Inc. (incorporated by reference to Exhibit 3.5 to Registration Statement on Form S-4 of H&E Equipment Services L.L.C. (File No. 333-99589), filed September 13, 2002).  |
| 3.8                   | Articles of Incorporation of Williams Bros. Construction, Inc. (incorporated by reference to Exhibit 3.6 to Registration Statement on Form S-4 of H&E Equipment Services L.L.C. (File No. 333-99589), filed September 13, 2002).  |

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| Exhibit Number | Description  |
|----------------|--|
| 3.9            | Articles of Amendment to Articles of Incorporation of Williams Bros. Construction, Inc. Changing its Name to GNE Investments, Inc. (incorporated by reference to Exhibit 3.7 to Registration Statement on Form S-4 of H&E Equipment Services L.L.C. (File No. 333-99589), filed September 13, 2002).   |
| 3.10           | Bylaws of H&E Finance Corp. (incorporated by reference to Exhibit 3.9 to Registration Statement on Form S-4 of H&E Equipment Services L.L.C. (File No. 333-99589), filed September 13, 2002).  |
| 3.11           | Bylaws of Great Northern Equipment, Inc. (incorporated by reference to Exhibit 3.10 to Registration Statement on Form S-4 of H&E Equipment Services L.L.C. (File No. 333-99589), filed September 13, 2002).  |
| 3.12           | Bylaws of Williams Bros. Construction, Inc. (incorporated by reference to Exhibit 3.11 to Registration Statement on Form S-4 of H&E Equipment Services L.L.C. (File No. 333-99589), filed September 13, 2002).   |
| 3.13           | Articles of Incorporation of H&E California Holding, Inc., as amended.*  |
| 3.14           | Bylaws of H&E California Holding, Inc., as amended.*   |
| 3.15           | Certificate of Formation of H&E Equipment Services (California), LLC, as amended.*   |
| 3.16           | Bylaws of H&E Equipment Services (California), LLC.*   |
| 3.17           | Amended and Restated Articles of Incorporation of H&E Equipment Services (Mid-Atlantic), Inc.*   |
| 3.18           | Bylaws of H&E Equipment Services (Mid-Atlantic), Inc.*   |
| 4.1            | Amended and Restated Security Holders Agreement, dated as of February 3, 2006, among the Company and certain other parties thereto (incorporated by reference to Exhibit 4.1 to Current Report on Form 8-K of H&E Equipment Services, Inc. (File No. 000-51759), filed February 3, 2006).  |
| 4.2            | Amended and Restated Investor Rights Agreement, dated as of February 3, 2006, among the Company and certain other parties thereto (incorporated by reference to Exhibit 4.2 to Current Report on Form 8-K of H&E Equipment Services, Inc. (File No. 000-51759), filed February 3, 2006).   |
| 4.3            | Amended and Restated Registration Rights Agreement, dated as of February 3, 2006, among the Company and certain other parties thereto (incorporated by reference to Exhibit 4.3 to Current Report on Form 8-K of H&E Equipment Services, Inc. (File No. 000-51759), filed February 3, 2006).   |
| 4.4            | Form of H&E Equipment Services, Inc. common stock certificate (incorporated by reference to Exhibit 4.3 to Registration Statement on Form S-1 of H&E Equipment Services, Inc. (File No. 333-128996), filed January 5, 2006).   |
| 4.5            | Indenture, dated August 20, 2012, by and among H&E Equipment Services, Inc., the guarantors party thereto and The Bank of New York Mellon Trust Company, N.A, as Trustee, relating to the 7% Senior Notes due 2022 (incorporated by reference from Exhibit 4.1 to Current Report on Form 8-K of H&E Equipment Services, Inc. (File No. 000-51759), filed August 20, 2012).   |
| 4.6            | Registration Rights Agreement, dated August 20, 2012, by and among the Company, GNE Investments, Inc., Great Northern Equipment, Inc., H&E California Holding, Inc., H&E Equipment Services (California), LLC, H&E Equipment Services (Mid-Atlantic), Inc., H&E Finance Corp., Deutsche Bank Securities Inc., Credit Suisse Securities (USA) LLC and Merrill Lynch, Pierce, Fenner & Smith Incorporated (Registration Rights Agreement, dated August 20, 2012, by and among the Company, GNE Investments, Inc., Great Northern Equipment, Inc., H&E California Holding, Inc., H&E Equipment Services (California), LLC, H&E Equipment Services (Mid-Atlantic), Inc., H&E Finance Corp., Deutsche Bank Securities Inc., Credit Suisse Securities (USA) LLC and Merrill Lynch, Pierce, Fenner & Smith Incorporated (incorporated by reference from Exhibit 4.2 to Current Report on Form 8-K of H&E Equipment Services, Inc. (File No. 000-51759), filed August 20, 2012). |

| Exhibit Number | Description  |
|----------------|--|
| 4.7            | Registration Rights Agreement, dated February 4, 2013, by and among the Company, GNE Investments, Inc., Great Northern Equipment, Inc., H&E California Holding, Inc., H&E Equipment Services (California), LLC, H&E Equipment Services (Mid-Atlantic), Inc., H&E Finance Corp. and Deutsche Bank Securities Inc. (incorporated by reference from Exhibit 4.1 to Current Report on Form 8-K of H&E Equipment Services, Inc. (File No. 000-51759), filed February 4, 2013).  |
| 5.1            | Opinion of Dechert LLP.*   |
| 5.2            | Opinion of Williams Mullen, P.C.*  |
| 5.3            | Opinion of Garlington, Lohn & Robinson, PLLP.*   |
| 5.4            | Opinion of Ryan, Swanson & Cleveland, PLLC. **   |
| 10.1           | Third Amended and Restated Credit Agreement, dated as of July 29, 2010, by and among H&E Equipment Services, Inc., Great Northern Equipment, Inc., GNE Investments, Inc., H&E Finance Corp., H&E Equipment Services (California), LLC, H&E California Holding, Inc., H&E Equipment Services (Mid-Atlantic), Inc., General Electric Capital Corporation, as Agent, Bank of America, N.A. as co-syndication agent, documentation agent, joint lead arranger and joint bookrunner and the lenders party thereto (incorporated by reference from Exhibit 10.1 to Current Report on Form 8-K of H&E Equipment Services, Inc. (File No. 000-51759), filed August 3, 2010). |
| 10.2           | Amendment No. 1, dated February 29, 2012, to the Third Amended and Restated Credit Agreement by and among the Company, Great Northern Equipment, Inc., and H&E Equipment Services (California), LLC (collectively, the borrowers), General Electric Capital Corporation, as agent for the lenders, Bank of America, N.A., as co-syndication agent and documentation agent, and Wells Fargo Capital Finance, LLC, as co-syndication agent, and the lenders from time to time party thereto (incorporated by reference from Exhibit 10.1 to Current Report on Form 8-K of H&E Equipment Services, Inc. (File No. 000-51759), filed March 1, 2012).                     |
| 10.3           | Amendment No. 2, dated August 9, 2012, to the Third Amended and Restated Credit Agreement by and among the Company, Great Northern Equipment, Inc., and H&E Equipment Services (California), LLC (collectively, the borrowers), General Electric Capital Corporation, as agent for the lenders, Bank of America, N.A., as co-syndication agent and documentation agent, and Wells Fargo Capital Finance, LLC, as co-syndication agent, and the lenders from time to time party thereto (incorporated by reference from Exhibit 10.1 to Current Report on Form 8-K of H&E Equipment Services, Inc. (File No. 000-51759), filed August 10, 2012).                      |
| 10.4           | Amendment No. 3, dated August 17, 2012, to the Third Amended and Restated Credit Agreement by and among the Company, Great Northern Equipment, Inc., and H&E Equipment Services (California), LLC (collectively, the borrowers), General Electric Capital Corporation, as agent for the lenders, Bank of America, N.A., as co-syndication agent and documentation agent, and Wells Fargo Capital Finance, LLC, as co-syndication agent, and the lenders from time to time party thereto (incorporated by reference from Exhibit 10.1 to Current Report on Form 8-K of H&E Equipment Services, Inc. (File No. 000-51759), filed August 20, 2012).                     |
| 10.5           | Amendment No. 4, dated January 29, 2013, to the Third Amended and Restated Credit Agreement by and among the Company, Great Northern Equipment, Inc., and H&E Equipment Services (California), LLC (collectively, the borrowers), General Electric Capital Corporation, as agent for the lenders, Bank of America, N.A., as co-syndication agent and documentation agent, Wells Fargo Capital Finance, LLC, as co-syndication agent, and the lenders from time to time party thereto (incorporated by reference from Exhibit 10.1 to Current Report on Form 8-K of H&E Equipment Services, Inc. (File No. 000-51759), filed January 30, 2013).                       |

| Exhibit Number | Description  |
|----------------|--|
| 10.6           | Consulting and Noncompetition Agreement, dated as of June 29, 1999, between Head & Engquist Equipment, L.L.C. and Thomas R. Engquist (incorporated by reference to Exhibit 10.20 to Registration Statement on Form S-4 of H&E Equipment Services L.L.C. (File No. 333-99589), filed September 13, 2002).   |
| 10.7           | Purchase Agreement by and among H&E Equipment Services L.L.C., H&E Finance Corp., the guarantors party thereto and Credit Suisse First Boston Corporation, dated June 3, 2002 (incorporated by reference to Exhibit 10.21 to Registration Statement on Form S-4 of H&E Equipment Services L.L.C. (File No. 333-99587), filed September 13, 2002).                      |
| 10.8           | Purchase Agreement, among H&E Equipment Services L.L.C., H&E Finance Corp., H&E Holdings L.L.C., the guarantors party thereto and Credit Suisse First Boston Corporation, Inc. dated June 17, 2002 (incorporated by reference to Exhibit 10.21 to Registration Statement on Form S-4 of H&E Equipment Services L.L.C. (File No. 333-99589), filed September 13, 2002). |
| 10.9           | H&E Equipment Services, Inc. Amended and Restated 2006 Stock-Based Incentive Compensation Plan (incorporated by reference to Appendix B to the Definitive Proxy Statement of H&E Equipment Services, Inc. (File No. 000-51759), filed April 28, 2006).   |
| 10.10          | Amendment No. 1 to the H&E Equipment Services, Inc. Amended and Restated 2006 Stock-Based Incentive Compensation Plan (incorporated by reference from Exhibit 10.7 to Form 10-K of H&E Equipment Services, Inc (File No. 000-51759), filed March 3, 2011).   |
| 10.11          | Form of Option Letter (incorporated by reference to Exhibit 10.36 to Registration Statement on Form S-1 of H&E Equipment Services, Inc. (File No. 333-128996), filed January 20, 2006).  |
| 10.12          | Form of Restricted Stock Award Agreement for Officers of H&E Equipment Services, Inc. (incorporated by reference from Exhibit 10.1 to Form 10-Q of H&E Equipment Services, Inc. (File No. 000-51759), filed November 3, 2011).   |
| 12.1           | Computation of Ratio of Earnings to Fixed Charges.*  |
| 21.1           | Subsidiaries of H&E Equipment Services, Inc.*  |
| 23.1           | Consent of Dechert LLP (included in Exhibit 5.1).*   |
| 23.2           | Consent of Williams Mullen, P.C. (included in Exhibit 5.2).*   |
| 23.3           | Consent of Garlington, Lohn & Robinson, PLLP (included in Exhibit 5.3).*   |
| 23.4           | Consent of Ryan, Swanson & Cleveland, PLLC (included in Exhibit 5.4). **   |
| 23.5           | Consent of BDO USA, LLP.*  |
| 24.1           | Powers of Attorney.*   |
| 25.1           | Statement of Eligibility of The Bank of New York Mellon Trust Company, N.A.*   |
| 25.2           | Statement of Eligibility of The Bank of New York Mellon Trust Company, N.A.*   |
| 99.1           | Form of Letter of Transmittal.*  |
| 99.2           | Form of Notice of Guaranteed Delivery.*  |
| 99.3           | Form of Letter to Holders.*  |
| 99.4           | Form of Letter to Brokers, Dealers, Commercial Banks, Trust Companies and Other Nominees.*   |
| 99.5           | Form of Letter to Clients.*  |

\* Previously filed

\*\* Filed herewith

Management contract or compensatory plan or arrangement