

UNITED RENTALS INC /DE  
Form 8-K  
June 03, 2008

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**SECURITIES AND EXCHANGE COMMISSION**  
Washington, D.C. 20549

**FORM 8-K**

**CURRENT REPORT**

**PURSUANT TO SECTION 13 OR 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934**

**Date of Report (Date of earliest event reported): June 2, 2008**

**UNITED RENTALS, INC.**  
**UNITED RENTALS (NORTH AMERICA), INC.**  
(Exact name of Registrants as Specified in their Charters)

**Delaware**  
**Delaware**  
(States or Other Jurisdiction of  
Incorporation)

**001-14387**  
**001-13663**  
(Commission file Numbers)

**06-1522496**  
**06-1493538**  
(IRS Employer  
Identification Nos.)

**Five Greenwich Office Park, Greenwich, CT**  
(Address of Principal Executive Offices)

Registrants telephone number, including area code: **(203) 622-3131**

**06831**  
(Zip Code)

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-2 under the Exchange Act (17 CFR 240.14a-2)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 7.01 Regulation FD Disclosure.**

As previously reported, United Rentals, Inc. (the Company) has been the subject of an SEC inquiry since August 2004 in connection with a broad range of the Company's historical accounting practices. In connection with the inquiry, the Company expects to recognize a charge in the second quarter of 2008 in the amount of \$14 million. This amount represents the Company's current best estimate for the liability associated with the inquiry. However, the inquiry is ongoing and the ultimate outcome is still uncertain.

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, each Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized on this 2<sup>nd</sup> day of June, 2008.

UNITED RENTALS, INC.

By: /s/ Roger E. Schwed

Name: Roger E. Schwed

Title: General Counsel

UNITED RENTALS (NORTH AMERICA), INC.

By: /s/ Roger E. Schwed

Name: Roger E. Schwed

Title: General Counsel