

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.

