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NEFF CORP  
Form SC 13D/A  
March 01, 2001

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SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

SCHEDULE 13D  
(Amendment No. 3)

Under the Securities Exchange Act of 1934

NEFF CORP.

(Name of Issuer)

CLASS A COMMON STOCK, \$0.01 PAR VALUE

006400941

(Title of class of securities)

(CUSIP number)

PAUL BOSSIDY  
GENERAL ELECTRIC CAPITAL CORPORATION  
260 LONG RIDGE ROAD  
STAMFORD, CONNECTICUT 06927  
(203) 357-4000

(Name, address and telephone number of person authorized to receive notices and communications)

NOT APPLICABLE

(Date of event which requires filing of this statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of Rule 13d-1(e), 13d-1(f) or 13d-1(g), check the following box .

Note: Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See section 240.13d-7(b) for other parties to whom copies are to be sent.

(Continued on following pages)  
(Page 1 of 8 Pages)

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47660.1854

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CUSIP No.

006400941

13D  
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NAMES OF REPORTING PERSONS:

GENERAL ELECTRIC CAPITAL COR

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I.R.S. IDENTIFICATION NOS.  
OF ABOVE PERSONS:

13-1500700

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2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP:

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3 SEC USE ONLY

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4 SOURCE OF FUNDS: WC

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5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2 (d)

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6 CITIZENSHIP OR PLACE OF ORGANIZATION: NEW YORK

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NUMBER OF SHARES	7	SOLE VOTING POWER:	5,100,000 (SEE
BENEFICIALLY OWNED BY	8	SHARED VOTING POWER:	0
EACH REPORTING	9	SOLE DISPOSITIVE POWER:	5,100,000 (SEE
PERSON WITH	10	SHARED DISPOSITIVE POWER:	0

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11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY REPORTING PERSON: 5,100,000 (SEE

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12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES:

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13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11):

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14 TYPE OF REPORTING PERSON: CO

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CUSIP No. 006400941 13D

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1 NAME OF REPORTING PERSON: GENERAL ELECTRIC CAPITAL SER  
S.S. OR I.R.S. IDENTIFICATION NO. 06-1109503  
OF ABOVE PERSON:

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2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP:

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3 SEC USE ONLY

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4 SOURCE OF FUNDS: NOT APPLICABLE

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5	CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2 (d)		
6	CITIZENSHIP OR PLACE OF ORGANIZATION:	DELAWARE	
	NUMBER OF SHARES	7	SOLE VOTING POWER: DISCLAIMED (SEE
	BENEFICIALLY OWNED BY	8	SHARED VOTING POWER: 0
	EACH REPORTING	9	SOLE DISPOSITIVE POWER: DISCLAIMED (SEE
	PERSON WITH	10	SHARED DISPOSITIVE POWER: 0
11	AGGREGATE AMOUNT BENEFICIALLY OWNED BY REPORTING PERSON:		BENEFICIAL OWNE GENERAL ELECTRI
12	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES:		
13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11):		
14	TYPE OF REPORTING PERSON:	CO	
CUSIP No.	006400941	13D	
1	NAME OF REPORTING PERSON: S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON:	GENERAL ELECTRIC COMPANY 14-0689340	
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP:		
3	SEC USE ONLY		
4	SOURCE OF FUNDS:	NOT APPLICABLE	
5	CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEM 2 (d)		
6	CITIZENSHIP OR PLACE OF ORGANIZATION:	NEW YORK	
	NUMBER OF SHARES	7	SOLE VOTING POWER: DISCLAIMED (SEE
	BENEFICIALLY OWNED BY	8	SHARED VOTING POWER: 0

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EACH REPORTING PERSON WITH	9	SOLE DISPOSITIVE POWER:	DISCLAIMED (SEE
	10	SHARED DISPOSITIVE POWER:	0
11	AGGREGATE AMOUNT BENEFICIALLY OWNED BY REPORTING PERSON:		BENEFICIAL OWNE GENERAL ELECTRI
12	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES:		
13	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11):		
14	TYPE OF REPORTING PERSON:		CO

This Amendment No. 3 (this "Amendment") amends the Schedule 13D filed by General Electric Capital Corporation, a New York corporation ("GE Capital"), for and on behalf of itself, GECFS, Inc. ("GECFS"), General Electric Capital Services, Inc. ("GECS") and General Electric Company ("GE") on April 21, 2000 (as amended by Amendment No. 1 filed on June 2, 2000 and Amendment No. 2 filed on January 3, 2001, the "Original Schedule 13D"), relating to the shares of Class A Common Stock, par value \$0.01 per share ("Common Stock"), of Neff Corporation (the "Company"). Capitalized terms used herein but not defined shall have the meanings attributed to them in the Original Schedule 13D.

ITEM 4. PURPOSE OF TRANSACTION.

Item 4 (a-j) is hereby amended to add the following:

As described in the Original Schedule 13D, on December 29, 2000 United Rentals, Inc. ("United Rentals") made a non-binding proposal with respect to a transaction in which United Rentals would acquire the Company in a merger. Pursuant to the terms of a non-binding letter dated December 29, 2000, GE Capital had indicated its support of a transaction involving United Rentals and the Company on the terms and subject to the conditions set forth in the term sheet attached thereto. United Rentals' non-binding proposal expired by its terms (after giving effect to all extensions thereof) and was terminated on February 26, 2001.

GE Capital will continue to evaluate and pursue its options in connection with the Company and the shares of Class B Common Stock of the Company held by GE Capital and, in this connection, may continue to have discussions with management and with interested parties. Among other things, GE Capital reserves the right to acquire additional securities of the Company and to dispose of all or a portion of the Class B Common Stock of the Company currently held by it.

Other than as described in this Item 4, none of GE Capital, GECS and GE have any plans or proposals which relate to or would result in any of the matters described in subparagraphs (a) through (j) of Item 4 of Schedule 13D (although they reserve the right to develop such plans).

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SIGNATURE  
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After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this amendment is true, complete and correct.

GENERAL ELECTRIC CAPITAL CORPORATION

By: /s/ Paul Bossidy  
-----  
Name: Paul Bossidy  
Title: Authorized Signatory  
  
Dated: February 27, 2001

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SIGNATURE  
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After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this amendment is true, complete and correct.

GENERAL ELECTRIC CAPITAL SERVICES, INC.

By: /s/ Barbara Danielle  
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Name: Barbara Danielle  
Title: Authorized Signatory  
  
Dated: February 27, 2001

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SIGNATURE

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After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this amendment is true, complete and correct.

GENERAL ELECTRIC COMPANY

By: /s/ Paul Bossidy

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Name: Paul Bossidy

Title: Authorized Signatory

Dated: February 27, 2001

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