WABASH NATIONAL CORP /DE Form 8-K February 08, 2011

UNITED STATES 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): February 8, 2011

Wabash National Corporation (Exact name of registrant as specified in its charter)

Delaware 1-10883 52-1375208
(State or other (Commission (IRS Employer jurisdiction File No.) Identification No.) of incorporation)

1000 Sagamore Parkway South, Lafayette, Indiana 47905 (Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: (765) 771-5310

Not applicable (Former name or former address, if changed since last report)

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-12 under the Exchange Act (17 CFR 240.14a-12)
- " 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))

INFORMATION TO BE INCLUDED IN THE REPORT

Section 2 – Financial Information

Item 2.02 Results of Operations and Financial Condition.

On February 8, 2011, Wabash National Corporation (the "Company") issued a press release announcing its financial results for the quarter ended December 31, 2010. A copy of the Registrant's press release is attached as Exhibit 99.1 and is incorporated herein by reference.

Section 9 – Financial Statements and Exhibits

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits:

99.1 Wabash National Corporation press release dated February 8, 2011.

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

WABASH NATIONAL CORPORATION

Date: February 8, 2011 By: /s/ Mark J. Weber

Mark J. Weber

Senior Vice President and Chief Financial

Officer

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EXHIBIT INDEX

Exhibit No. Description

99.1 Wabash National Corporation Press Release dated February 8, 2011

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