

WABASH NATIONAL CORP /DE

Form 8-K

February 11, 2008

**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 11, 2008

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

Delaware
(State or other
jurisdiction
of incorporation)

1-10883
(Commission
File No.)

52-1375208
(IRS Employer
Identification No.)

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

47905
(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))
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INFORMATION TO BE INCLUDED IN THE REPORT

Item 2.02. Results of Operations and Financial Condition.

On February 11, 2008, Wabash National Corporation issued a press release announcing its financial results for the quarter ended December 31, 2007. A copy of the Registrant's press release is attached as Exhibit 99.1 and is incorporated herein by reference. The foregoing information is to be considered filed for purposes of Section 18 of the Securities Exchange Act of 1934.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits

99.1 Wabash National Corporation press release dated February 11, 2008.

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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 11, 2008

By: /s/ Robert J. Smith
Senior Vice President and Chief
Financial Officer

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EXHIBIT INDEX

| Exhibit No. | Description |
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| 99.1 | Wabash National Corporation Press Release dated February 11, 2008 Page 4 |