

WABASH NATIONAL CORP /DE

Form 8-K

January 22, 2009

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**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):
January 22, 2009
Wabash National Corporation
(Exact name of registrant as specified in its charter)**

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

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))
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INFORMATION TO BE INCLUDED IN THE REPORT

Item 2.02. Results of Operations and Financial Condition.

On January 22, 2009, Wabash National Corporation (the Company) issued a press release providing a business update as to various events, including the expected volumes for the fourth quarter and full year, specific cost control actions to be implemented and the anticipated recording of non-cash charges for the fourth quarter relating to goodwill impairment and income tax expense for up to approximately \$66 million and \$23 million, respectively. A copy of the Registrant's press release is attached as Exhibit 99.1 and is incorporated herein by reference.

Item 9.01. Financial Statements and Exhibits.

(d) Exhibits

99.1 Wabash National Corporation press release dated January 22, 2009.

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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: January 22, 2009

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

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EXHIBIT INDEX

Exhibit No. Description

99.1 Wabash National Corporation Press Release dated January 22, 2009
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