

WABASH NATIONAL CORP /DE

Form 8-K

May 01, 2007

**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):  
April 30, 2007  
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 April 30, 2007, Wabash National Corporation issued a press release announcing its financial results for the quarter ended March 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.

(c) Exhibits

99.1 Wabash National Corporation press release dated April 30, 2007.

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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: May 1, 2007

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

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**EXHIBIT INDEX**

<b>Exhibit No.</b>	<b>Description</b>
99.1	Wabash National Corporation Press Release dated April 30, 2007 Page 4