

WABASH NATIONAL CORP /DE

Form 8-K

February 14, 2007

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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):

February 12, 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 February 12, 2007, Wabash National Corporation issued a press release announcing its financial results for the fourth quarter and fiscal year ended December 31, 2006. 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 12, 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: February 13, 2007

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 February 12, 2007 Page4 |