

WABASH NATIONAL CORP /DE
 Form 4
 February 26, 2014

FORM 4

**UNITED STATES SECURITIES AND EXCHANGE COMMISSION
 Washington, D.C. 20549**

OMB APPROVAL

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STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *
 Roth Erin Jennifer

2. Issuer Name and Ticker or Trading Symbol
 WABASH NATIONAL CORP /DE [WNC]

5. Relationship of Reporting Person(s) to Issuer
 (Check all applicable)

(Last) (First) (Middle)
 1000 SAGAMORE PARKWAY SOUTH
 (Street)

3. Date of Earliest Transaction (Month/Day/Year)
 02/19/2014

___ Director ___ 10% Owner
 Officer (give title below) ___ Other (specify below)
 General Counsel & Secretary

LAFAYETTE, IN 47905

4. If Amendment, Date Original Filed(Month/Day/Year)

6. Individual or Joint/Group Filing(Check Applicable Line)
 Form filed by One Reporting Person
 ___ Form filed by More than One Reporting Person

(City) (State) (Zip)

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
				(A) or (D)	Price		
				Code V	Amount		
Common Stock	02/23/2014		M	10,000	A \$ 13.21	25,477	D
Common Stock ⁽¹⁾	02/23/2014		F	3,376	D \$ 13.21	22,101	D
Common Stock	02/23/2014		M	13,300	A \$ 13.21	35,401	D
Common Stock ⁽¹⁾	02/23/2014		F	4,124	D \$ 13.21	31,277	D

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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(9-02)

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Underlying Security (Instr. 3 and 4)	
				Code	V (A) (D)	Date Exercisable	Expiration Date	Title
Restricted Stock Unit	(2)	02/23/2014		M		10,000	02/23/2014 02/23/2014	Common Stock
Performance Unit	(3)	02/23/2014		M		13,300	02/23/2014 02/23/2014	Common Stock
Stock Option (right to buy)	\$ 13.32	02/19/2014		A		8,170	(4) 02/19/2024	Common Stock
Restricted Stock	(5)	02/19/2014		A		7,840	(6) (7)	Common Stock
Performance Unit	(8)	02/19/2014		A		13,070	02/19/2016 02/19/2016	Common Stock

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
Roth Erin Jennifer 1000 SAGAMORE PARKWAY SOUTH LAFAYETTE, IN 47905			General Counsel & Secretary	

Signatures

Erin J. Roth 02/26/2014

**Signature of Reporting Person

Date

Explanation of Responses:

* If the form is filed by more than one reporting person, see Instruction 4(b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

(1) Automated sale upon vest of stock for purposes of paying taxes due at time of vest.

(2) Each restricted stock unit converted to one share of WNC common stock as of date of vesting on 2/23/2014

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- Performance Units were granted on 2/23/11, with a performance period ending upon the close of the Company's 2011 fiscal year. Number
- (3) of units reported reflect those earned as a result of the achievement of Company specified performance criteria for fiscal year 2011. Each performance unit converted to one share of WNC common stock as of date of vesting on 2/23/14.
 - (4) Award vests in three equal installments on February 19, 2015, 2016, and 2017.
 - (5) Each restricted stock unit represents a contingent right to receive one share of WNC common stock
 - (6) Award is fully vested on February 19, 2017.
 - (7) The grantee will be entitled to receive shares of common stock equal to the number of units vested on 2/19/2017.

- Performance Units were granted on 2/19/14, subject to achievement of performance period criteria for a three-year period ending upon the close of the Company's 2016 fiscal year. Number of units reported assume the Company meets target performance criteria at the end of 2016; actual units earned will be adjusted based on actual performance against the performance criteria. Any earned units will vest on 2/19/2017, at which time each earned and vested unit will convert to one share of the Company's common stock.
- (8)

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.