

WABASH NATIONAL CORP /DE

Form 8-K

May 24, 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):

May 24, 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
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Item 7.01. Regulation FD Disclosure

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Item 7.01. Regulation FD Disclosure.

Wabash National Corporation is making the presentation attached hereto as Exhibit 99.1 and incorporated herein by reference in connection with the Company's 2007 Annual Shareholder Meeting on May 24, 2007.

Item 9.01. Financial Statements and Exhibits.

(c) Exhibits

99.1 Wabash National Corporation presentation on May 24, 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 24, 2007

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

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EXHIBIT INDEX

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