

WABASH NATIONAL CORP /DE

Form 8-K

November 14, 2006

Table of Contents

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):

November 13, 2006

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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TABLE OF CONTENTS

Item 2.02. Results of Operations and Financial Condition

Item 8.01. Other Events

Item 9.01. Financial Statements and Exhibits

SIGNATURES

EXHIBIT INDEX

Press Release

Transcript of Earnings Call

Table of Contents

INFORMATION TO BE INCLUDED IN THE REPORT

Item 2.02. Results of Operations and Financial Condition

The information disclosed under Item 8.01 is incorporated by reference into this Item 2.02.

Item 8.01. Other Events

On November 9, 2006, Wabash National Corporation issued a press release, which is attached hereto as Exhibit 99.1. On November 13, 2006, the registrant held a publicly available conference call. A transcript of the call is attached hereto as Exhibit 99.2. Exhibit 99.1 and 99.2 are hereby incorporated by reference into this Item 8.01.

Item 9.01. Financial Statements and Exhibits.

(c) Exhibits

99.1 Wabash National Corporation press release dated November 9, 2006.

99.2 Wabash National Corporation transcript of earnings call dated November 13, 2006.

Table of Contents

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: November 14, 2006

By: /s/ Robert J. Smith
Robert J. Smith
Senior Vice President and Chief Financial
Officer
Page 3

Table of Contents

EXHIBIT INDEX

| Exhibit No. | Description |
|--------------------|---|
| 99.1 | Wabash National Corporation Press Release dated November 9, 2006 |
| 99.2 | Wabash National Corporation Transcript of Earnings Call dated November 13, 2006 Page 4 |