

WABASH NATIONAL CORP /DE

Form 8-K

August 08, 2006

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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):
August 7, 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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INFORMATION TO BE INCLUDED IN THE REPORT

Item 2.02. Results of Operations and Financial Condition.

On August 7, 2006, Wabash National Corporation issued a press release announcing that its second quarter earnings release and conference call previously scheduled for Tuesday, August 8 is being postponed due to the need to finalize the financial statements which have been delayed as a result of the May 1 implementation of a new Enterprise Resource Planning (ERP) system. 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 August 7, 2006.

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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: August 8, 2006

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 August 7, 2006 Page 4