



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
CF/AD5  
100 F STREET, NE  
WASHINGTON, D.C. 20549-3561

July 24, 2006

Via Facsimile

William P. Greubel  
Chief Executive Officer  
Wabash National Corporation  
1000 Sagamore Parkway South  
Lafayette, Indiana 47905

**RE: Wabash National Corporation**  
**Form 10-K: For the Year Ended December 31, 2005**  
**Form 10-Q: For the Period Ended March 31, 2006**  
**File Number: 001-10883**

Dear Mr. Greubel:

We have completed our review of your Form 10-K and related filings, and at this time do not have further comments.

Sincerely,

Michael Fay  
Accounting Branch Chief

cc: Robert J. Smith, Senior Vice President – Chief Financial Officer