



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

September 18, 2017

Jeffrey L. Taylor  
Senior Vice President and Chief Financial Officer  
Wabash National Corporation  
1000 Sagamore Parkway South  
Lafayette, Indiana 47905

**Re: Wabash National Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2016**  
**Filed February 27, 2017**  
**File No. 001-10883**

Dear Mr. Taylor:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk  
Branch Chief  
Office of Transportation and Leisure