



DIVISION OF  
CORPORATION FINANCE

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

September 11, 2018

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, 2017**  
**Filed February 28, 2018**  
**Form 10-Q for Fiscal Quarter Ended June 30, 2018**  
**Filed August 8, 2018**  
**File No. 001-10883**

Dear Mr. Taylor:

We have limited our review of your filing to the financial statements and related disclosures and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 10-K for the fiscal year ended December 31, 2017

Note 13: Segments, page 85

1. You disclose the new reporting segment "Final Mile Products" implemented during the fourth quarter of 2017 included other truck body activities previously reported in the Commercial Trailer Products segment. However, it does not appear the corresponding information for comparable prior annual periods in the Form 10-K and interim periods reported in 2018 Form 10-Q's have been restated to reflect the new composition of your reportable segments in accordance with ASC 280-10-50-34. Please revise as appropriate.

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Form 10-Q for the interim period ended June 30, 2018

Note 2: Revenue Recognition, page 7

2. You disclose you manufacture specialty trailers, customized vans, platform trailers, other transportation related equipment and products to customer specifications. Please provide us with your analysis regarding how you considered whether revenue from these products should be recognized over time. Refer to ASC 606-10-25-27 for guidance.
3. We note your disclosure that for certain performance obligations satisfied over time revenue is recognized based on the measurement of actual total cost incurred to the total estimated costs for each project. Please tell us, and revise to clarify, which specific performance obligations you are referring to.
4. We note in Note 2(d) in your Form 10-K for the year ended December 31, 2017 that as part of your used trailer trade commitments you provide residual value guarantees. Please tell us your consideration of ASC 606-10-55-66 through 78 in your treatment of these arrangements.
5. It appears from your disclosures that revenue is recognized both over time and at a point in time. Please tell us your consideration of disaggregating revenue on this basis pursuant to ASC 606-10-50 -5.

In closing, 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.

You may contact Theresa Brilliant at 202-551-3307 or Doug Jones at 202-551-3309 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Transportation and Leisure