



DIVISION OF  
CORPORATION FINANCE

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

October 24, 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 completed our review of your filings. 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,

Division of Corporation Finance  
Office of Transportation and Leisure