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New York Stock Exchange, Inc.  
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New York, NY 10005

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January 30, 2006

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Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531 – STOP 1004  
100 F Street, NE  
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, WABASH NATIONAL CORPORATION, Series D Preferred Share Purchase Rights and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on January 30, 2006.

Sincerely,

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PROCESSED  
JAN 31 2006  
THOMSON  
FINANCIAL