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WABASH NATIONAL CORP /DE Form RW May 01, 2003

> WABASH NATIONAL CORPORATION 1000 Sagamore Parkway South Lafayette, Indiana 47905

> > May 1, 2003

Securities and Exchange Commission Judiciary Plaza 450 Fifth Street, N.W. Washington, D.C. 20549

Re: Wabash National Corporation

Registration Statement on Form S-3

SEC File No. 333-102350

Dear Sirs:

This letter is submitted pursuant to Rule 477 under the Securities Act of 1933. Wabash National Corporation hereby requests withdrawal of the above-mentioned registration statement effective immediately. Wabash National Corporation is requesting withdrawal of its registration statement because it does not intend to pursue a public offering at this time. No securities were sold pursuant to the registration statement or in connection with the offering.

Very truly yours,

WABASH NATIONAL CORPORATION

By: /s/ MARK R. HOLDEN

Mark R. Holden Senior Vice President and Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)