

WABASH NATIONAL CORP /DE

Form 10-Q/A

May 03, 2007

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549  
FORM 10-Q/A  
AMENDMENT NO. 1  
(Mark One)

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF  
THE SECURITIES EXCHANGE ACT OF 1934

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FOR THE QUARTERLY PERIOD ENDED MARCH 31, 2007  
OR  
TRANSITION REPORT UNDER SECTION 13 OR 15(d) OF  
THE SECURITIES EXCHANGE ACT OF 1934

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For the transition period from \_\_\_\_ to \_\_\_\_  
Commission File Number: 1-10883  
WABASH NATIONAL CORPORATION  
(Exact name of registrant as specified in its charter)

Delaware

52-1375208

(State of Incorporation)

(IRS Employer  
Identification Number)

1000 Sagamore Parkway South,  
Lafayette, Indiana

47905

(Address of Principal  
Executive Offices)

(Zip Code)

Registrant's telephone number, including area code: (765) 771-5300

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Yes  No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer. See definition of "accelerated filer and large accelerated filer" in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Accelerated filer

Non-accelerated filer

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act).

Yes  No

The number of shares of common stock outstanding at April 30, 2007 was 30,526,565.

**Explanatory Note**

This Amendment No. 1 on Form 10-Q/A ( Form 10-Q/A ) is an amendment to the Registrant's Quarterly Report on Form 10-Q for the period ending March 31, 2007. This Form 10-Q/A is being filed to correct the number of common stock shares outstanding shown on the cover page of the Registrant's Form 10-Q, which was originally filed with the Securities and Exchange Commission on May 1, 2007.

**SIGNATURE**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

WABASH NATIONAL CORPORATION

Date: May 3, 2007

By: /s/ Robert J. Smith  
Robert J. Smith  
Senior Vice President and Chief  
Financial Officer  
(Principal Financial Officer)

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