Mail Stop 3561

Robert J. Smith Senior Vice President and Chief Financial Officer Wabash National Corporation 1000 Sagamore Parkway South Lafayette, IN 47905

RE: Wabash National Corporation

File No. 001-10883

Form 10-K: For the Fiscal Year Ended December 31, 2008

Dear Mr. Smith:

We have completed our review of your Forms 10-K and related filings and have no further comments at this time.

Sincerely,

Lyn Shenk Branch Chief