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WABASH NATIONAL CORP /DE

Form 8-K

July 21, 2004

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the  
Securities Exchange Act of 1934

July 20, 2004  
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Date of Report (Date of earliest event reported)  
Wabash National Corporation  
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(Exact name of registrant as specified in its charter)

Delaware 1-10883 52-1375208  
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(State or other jurisdiction of incorporation) (Commission File No.) (IRS Employer Identification No.)

1000 Sagamore Parkway South, Lafayette, Indiana 47905  
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(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code:  
(765) 771-5310  
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Not applicable  
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(Former name or former address, if changed since last report)

Exhibit Index on Page 4

Item 12. Results of Operations and Financial Condition.

On July 20, 2004, Wabash National Corporation issued a press release relating to its second quarter 2004 results. The press release is attached hereto as Exhibit 99.1 and incorporated herein by reference.

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SIGNATURES

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

WABASH NATIONAL CORPORATION

Date: July 20, 2004

By: /s/ Robert J. Smith

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Robert J. Smith  
Vice President and Controller

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EXHIBIT INDEX

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EXHIBIT NO. -----	DESCRIPTION -----
99.1	Press Release dated July 20, 2004