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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

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