

WABASH NATIONAL CORP /DE
Form 10-K/A
April 13, 2012

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

**Form 10-K/A
Amendment No. 1**

(Mark One)

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

For the Fiscal Year Ended December 31, 2011

OR

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

For the transition period from to

Commission File Number: 1-10883

WABASH NATIONAL CORPORATION

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

52-1375208
(IRS Employer
Identification Number)

1000 Sagamore Parkway South
Lafayette, Indiana
(Address of Principal Executive Offices)

47905
(Zip Code)

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

Securities registered pursuant to Section 12(b) of the Act:

| Title of each class | Name of each exchange on which registered |
|--|---|
| Common Stock, \$.01 Par Value | New York Stock Exchange |
| Series D Preferred Share Purchase Rights | New York Stock Exchange |

Securities registered pursuant to Section 12(g) of the Act: None

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.
Yes No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes No

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 has submitted electronically and posted on its corporate website, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§ 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K (§ 229.405 of this chapter) is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See definitions of large accelerated filer, accelerated filer and smaller reporting company in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer Accelerated filer Non-accelerated filer Smaller reporting company
(Do not check if a smaller reporting company)

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act). Yes No

The aggregate market value of voting stock held by non-affiliates of the registrant as of June 30, 2011 was \$638,210,171 based upon the closing price of the Company's common stock as quoted on the New York Stock Exchange composite tape on such date.

The number of shares outstanding of the registrant's common stock as of February 22, 2012 was 68,321,729.

Part III of this Form 10-K incorporates by reference certain portions of the registrant's Proxy Statement for its Annual Meeting of Stockholders to be filed within 120 days after December 31, 2011.

EXPLANATORY NOTE

This Amendment No. 1 on Form 10-K/A to Wabash National Corporation's Form 10-K for the fiscal year ended December 31, 2011 (the Form 10-K) is being filed to check the Yes box on the cover page of the Form 10-K indicating that the Company is a well-known seasoned issuer as defined in Rule 405 of Regulation S-K. The No box was incorrectly checked in the original filing of the Form 10-K, and this amendment corrects that error. This Amendment No. 1 also updates Item 15 to reflect the filing of Exhibit 12.01: Computation of Ratio of Earnings to Fixed Charges and the refiling of Exhibit 23.01: Consent of Ernst & Young LLP. Other than these changes, there are no changes to the Form 10-K as originally filed.

PART IV

ITEM 15 EXHIBITS AND FINANCIAL STATEMENT SCHEDULES

Financial Statements: The Company has included all required financial statements in Item 8 of this Form 10-K.

- (a) The financial statement schedules have been omitted as they are not applicable or the required information is included in the Notes to the consolidated financial statements.
- (b) *Exhibits:* The following exhibits are filed with this Form 10-K or incorporated herein by reference to the document set forth next to the exhibit listed below:

- 3.01 Amended and Restated Certificate of Incorporation of the Company, as amended⁽¹⁵⁾
- 3.02 Certificate of Designations of Series D Junior Participating Preferred Stock⁽⁸⁾
- 3.03 Amended and Restated Bylaws of the Company, as amended⁽¹⁴⁾
- 4.01 Specimen Stock Certificate⁽²⁾
- 4.02 Rights Agreement between the Company and National City Bank as Rights Agent dated December 28, 2005⁽⁹⁾
- 4.03 Amendment No. 1 to the Rights Agreement dated July 17, 2009⁽¹³⁾
- 10.01# 1992 Stock Option Plan⁽¹⁾
- 10.02# 2000 Stock Option Plan⁽³⁾
- 10.03# Executive Employment Agreement dated June 28, 2002 between the Company and Richard J. Giromini⁽⁴⁾
- 10.04# Non-qualified Stock Option Agreement dated July 15, 2002 between the Company and Richard J. Giromini⁽⁴⁾
- 10.05 Asset Purchase Agreement dated July 22, 2003⁽⁵⁾
- 10.06 Amendment No. 1 to the Asset Purchase Agreement dated September 19, 2003⁽⁵⁾
- 10.07# 2004 Stock Incentive Plan⁽⁶⁾
- 10.08# Corporate Plan for Retirement Executive Plan⁽⁷⁾
- 10.09# Amendment to Executive Employment Agreement dated January 1, 2007 between the Company and Richard J. Giromini⁽¹⁰⁾
- 10.10# Form of Non-Qualified Stock Option Agreement under the 2007 Omnibus Incentive Plan⁽¹¹⁾
- 10.11# Form of Restricted Stock Agreement under the 2007 Omnibus Incentive Plan⁽¹¹⁾
- 10.12# 2007 Omnibus Incentive Plan, as amended⁽¹²⁾
- 10.13# 2011 Omnibus Incentive Plan⁽¹⁶⁾
- 10.14# Change in Control Severance Pay Plan⁽¹⁷⁾
- 10.15+ Credit Agreement, dated June 28, 2011, by and among Wabash National Corporation and certain of its subsidiaries identified on the signature page thereto, Wells Fargo Capital Finance, LLC, as joint lead arranger, joint bookrunner and administrative agent, and RBS Citizens Business Capital, a division of RBS Citizens, N.A., as joint lead arranger, joint bookrunner and syndication agent and other lenders and agents named therein⁽¹⁸⁾
- 10.16 First Amendment to Credit Agreement, dated August 22, 2011, by and among Wabash National Corporation and certain of its subsidiaries identified on the signature page thereto, Wells Fargo Capital Finance, LLC, as joint lead arranger, joint bookrunner and administrative agent, and RBS Citizens Business Capital, a division of RBS Citizens, N.A., as joint lead arranger, joint bookrunner and syndication agent and the other lenders and agents named therein, between the Company and its lenders⁽¹⁹⁾
- 12.01 Computation of Ratio of Earnings to Fixed Charges⁽²¹⁾
- 21.01 List of Significant Subsidiaries⁽²⁰⁾

- 23.01 Consent of Ernst & Young LLP⁽²¹⁾
- 31.01 Certification of Principal Executive Officer⁽²⁰⁾
- 31.02 Certification of Principal Financial Officer⁽²⁰⁾
- 32.01 Written Statement of Chief Executive Officer and Chief Financial Officer Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (18 U.S.C. Section 1350)⁽²⁰⁾
- 101 Interactive Data File Pursuant to Rule 405 of Regulation S-T⁽²⁰⁾

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Management contract or compensatory plan

Confidential treatment has been granted with respect to certain portions of this exhibit. Omitted portions have been
+ filed separately with the SEC.

- (1) Incorporated by reference to the Registrant's Registration Statement on Form S-1 (No. 33-42810) or the Registrant's Registration Statement on Form 8-A filed December 6, 1995 (item 3.02 and 4.02)
- (2) Incorporated by reference to the Registrant's registration statement on Form S-3 (Registration No. 333-27317) filed on May 16, 1997
- (3) Incorporated by reference to the Registrant's Form 10-Q for the quarter ended March 31, 2001 (File No. 1-10883)
- (4) Incorporated by reference to the Registrant's Form 10-Q for the quarter ended June 30, 2002 (File No. 1-10883)
- (5) Incorporated by reference to the Registrant's Form 8-K filed on September 29, 2003 (File No. 1-10883)
- (6) Incorporated by reference to the Registrant's Form 10-Q for the quarter ended June 30, 2004 (File No. 1-10883)
- (7) Incorporated by reference to the Registrant's Form 10-Q for the quarter ended March 31, 2005 (File No. 1-10883)
- (8) Incorporated by reference to the Registrant's Form 8-K filed on December 28, 2005 (File No. 1-10883)
- (9) Incorporated by reference to the Registrant's registration statement on Form 8-A12B filed on December 28, 2005 (File No. 1-10883)
- (10) Incorporated by reference to the Registrant's Form 8-K filed on January 8, 2007 (File No. 1-10883)
- (11) Incorporated by reference to the Registrant's Form 8-K filed on May 24, 2007 (File No. 1-10883)
- (12) Incorporated by reference to the Registrant's Form 10-K for the year ended December 31, 2007 (File No. 1-10883)
- (13) Incorporated by reference to the Registrant's Form 8-K filed on July 20, 2009 (File No. 1-10883)
- (14) Incorporated by reference to the Registrant's Form 8-K filed on August 4, 2009 (File No. 1-10883)
- (15) Incorporated by reference to the Registrant's Form 10-Q for the quarter ended September 30, 2011 (File No. 1-10883)
- (16) Incorporated by reference to the Registrant's Form 8-K filed on May 25, 2011 (File No. 1-10883)
- (17) Incorporated by reference to the Registrant's Form 8-K filed on September 14, 2011 (File No. 1-10883)
- (18) Incorporated by reference to the Registrant's Form 8-K filed on June 28, 2011 (File No. 1-10883)
- (19) Incorporated by reference to the Registrant's Form 8-K filed on August 22, 2011 (File No. 1-10883)

(20) Previously filed

(21) Filed herewith

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this amendment to be signed on its behalf by the undersigned, thereunto duly authorized.

WABASH NATIONAL CORPORATION

By:

April 13, 2012

/s/ Mark J. Weber
Mark J. Weber
Senior Vice President and Chief Financial Officer
(Principal Financial Officer and Principal
Accounting Officer)

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