

WABASH NATIONAL CORP /DE

Form 4

May 26, 2006

FORM 4**UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

Check this box
if no longer
subject to
Section 16.
Form 4 or
Form 5
obligations
may continue.
See Instruction
1(b).

**STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF
SECURITIES**

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934,
Section 17(a) of the Public Utility Holding Company Act of 1935 or Section
30(h) of the Investment Company Act of 1940

OMB APPROVAL

OMB
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(Print or Type Responses)

1. Name and Address of Reporting Person *
KRETZ CYNTHIA J

2. Issuer Name **and** Ticker or Trading
Symbol

**WABASH NATIONAL CORP /DE
[WNC]**

5. Relationship of Reporting Person(s) to
Issuer

(Check all applicable)

(Last) (First) (Middle)

**1000 SAGAMORE PARKWAY
SOUTH**

(Street)

3. Date of Earliest Transaction
(Month/Day/Year)

05/18/2006

____ Director ____ 10% Owner
____X____ Officer (give title ____ Other (specify
below) below)

VP General Counsel

LAFAYETTE, IN 47905

(City) (State) (Zip)

4. If Amendment, Date Original
Filed(Month/Day/Year)

6. Individual or Joint/Group Filing(Check
Applicable Line)
____X____ Form filed by One Reporting Person
____ Form filed by More than One Reporting
Person

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
Common Stock ⁽²⁾	05/18/2006		A	2,270 A <u>1</u>	8,180	D	

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

**Persons who respond to the collection of
information contained in this form are not
required to respond unless the form
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SEC 1474
(9-02)

**Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)**

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1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)	8. D S (I
				Code	V	(A)	(D)	
Stock Option (right to buy)	\$ 16.81	05/18/2006		A		9,160	(3) 05/18/2016	Common Stock 9,160
Restricted Stock Unit	(5)	05/18/2006		A		4,710	(6) (6)	Common stock 4,710

Reporting Owners

Reporting Owner Name / Address	Relationships
	Director 10% Owner Officer Other
KRETZ CYNTHIA J 1000 SAGAMORE PARKWAY SOUTH LAFAYETTE, IN 47905	VP General Counsel

Signatures

Cynthia J. Kretz 05/26/2006

**Signature of
Reporting Person

Date

Explanation of Responses:

* If the form is filed by more than one reporting person, *see* Instruction 4(b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. *See* 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

(1) Restricted Stock Award

(2) Awarded will fully vest on 5/18/09

(3) Award vests in three equal installments on May 18, 2007, 2008 & 2009

(4) Restricted Stock Unit award

(5) Each restricted stock unit represents a contingent right to receive one share of WNC common stock

(6) The grantee will be entitled to receive shares of common stock equal to the number of units that have vested as of 5/18/09, which will be determined on measurement of the Corporation's achievement of certain financial goals

(7) Option Grant

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure.

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