



# **Wabash National Corporation**

## **Code of Business Conduct and Ethics for the Chief Executive Officer and Senior Financial Officers**

**May 15, 2008**

## **WABASH NATIONAL CORPORATION**

### **CODE OF BUSINESS CONDUCT AND ETHICS FOR THE CHIEF EXECUTIVE OFFICER AND SENIOR FINANCIAL OFFICERS**

In addition to complying with the Wabash National Corporation Code of Business Conduct and Ethics, the Chief Executive Officer or a Senior Financial Officer (the Chief Financial Officer, Controller, Treasurer and other senior members of the accounting, finance and treasury functions) or a member of their staff must follow the following guidelines to deter wrongdoing and promote honest and ethical conduct and compliance with law and the rules of the Securities and Exchange Commission (“SEC”):

1. Conflicts of interest, whether actual or apparent, between personal and professional relationships of the Chief Executive Officer and Senior Financial Officers are prohibited in all cases unless a specific, case-by-case exception has been made after review and approval of specific circumstances by the Board of Directors. Prohibited conflicts of interests for the Chief Executive Officer and Senior Financial Officers include work for an outside employer, or transactions between the Company and any other enterprise in which the officer has an interest (other than owning a de minimus amount of publicly traded securities). All transactions or relationships that reasonably could be expected to give rise to such a conflict must be promptly disclosed to the Audit Committee.
2. Carefully review a draft of each periodic report for accuracy and completeness before it is filed with the SEC, with particular focus on disclosures the Chief Executive Officer and Senior Financial Officers do not understand or agree with and on information known to the official that is not reflected in the report. When the Chief Executive Officer and Senior Financial Officers are involved in the prior review of other public communications, similar review shall be done for each such communication.
3. Establish and maintain disclosure controls and procedures that ensure that material information is included in each periodic report or other public communication. These procedures should include meeting with the Disclosure Committee, members of senior management not on the committee, division heads, accounting staff and others involved in the disclosure process to discuss their comments on the draft report or any other public communication regarding financial results or prospects.
4. Consult with the audit committee if the official has identified any weaknesses or concerns with respect to internal controls.
5. Confirm that neither the Company’s internal auditors nor its outside accountants are aware of any material misstatements or omissions in any SEC report, or other public communication.
6. Comply at all times with applicable governmental laws, rules and regulations, as well as the rules and regulations of the New York Stock Exchange, and promote an atmosphere of responsibility and compliance among your staff and others within the Company.

7. Promptly bring to the attention of the Disclosure Committee and/or Audit Committee matters that you feel could compromise the integrity of the Company's financial reports, disagreements on accounting matters and violations of any part of this Code.

Any waiver of this Code of Business Conduct and Ethics for the Chief Executive Officer or a Senior Financial Officer will be promptly disclosed as required by law or regulation of the SEC. Further, as a means of promoting accountability for adherence to these standards, the Chief Executive Officer and Senior Financial Officers must affirm, in writing, to the Board of Directors, that they have complied in all respects with these standards at least annually. Failure to provide such affirmation, or any other material breach of these standards, will be grounds for dismissal or other appropriate disciplinary actions.