

**BAKER & DANIELS**  
EST. 1863

2520005098274

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INDIANAPOLIS  
FORT WAYNE  
SOUTH BEND  
ELKHART  
WASHINGTON, D.C.

December 6, 2002

**CERTIFIED MAIL,**  
**#7000 0520 0017 8070 7774**  
**RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue N.W.  
Washington, D.C. 20210

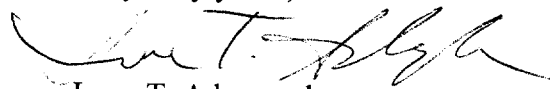
**Re: Top Hat Statement for Wabash National Corporation**

To Whom It May Concern:

Department of Labor Regulation § 2520.104-23 prescribes an alternative method of compliance with ERISA's reporting and disclosure requirements for unfunded pension plans maintained for a select group of management or highly compensated employees. In accordance with that regulation, Wabash National Corporation declares the following:

<b>Name of Plan:</b>	Wabash National Corporation Supplemental Plan
<b>Federal Identification Number Assigned by IRS to Employer:</b>	52-1375208
<b>Name, Address and Telephone Number of Employer:</b>	Wabash National Corporation 1000 Sagamore Parkway South Lafayette, Indiana 47903 (765) 771-5300
<b>Purpose and Number of Employees in Plan:</b>	The Employer maintains the Wabash National Corporation Supplemental Plan that is the subject of this filing primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. At present, approximately 29 employees are eligible to participate in the Plan.

Very truly yours,



Irene T. Adamczyk

ITA/rko

INIMAN2/695003\_1.DOC

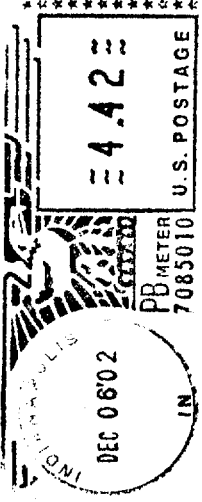
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**TOP HAT PLAN EXEMPTION  
PENSION AND WELFARE BENEFITS  
ADMINISTRATION  
ROOM N-5644  
U.S. DEPARTMENT OF LABOR  
200 CONSTITUTION AVENUE N.W.  
WASHINGTON, D.C. 20210**

