

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

SCHEDULE 13G. INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT
TO 13D-1(B) AND AMENDMENTS THERETO FILED PURSUANT TO 13D-2(B)

SCHEDULE 13G

Under the Securities Exchange Act of 1934
(Amendment No. 1)*

Wabash National Corp/DE

(Name of Issuer)

Common Stock

(Title of Class of Securities)

929566107

(CUSIP Number)

Check the following box if a fee is being paid with this statement.
(A fee is not required only if the filing person: (1) has a previous statement
on file reporting beneficial ownership of more than five percent of the class
of securities described in Item 1; and (2) has filed no amendment subsequent
thereto reporting beneficial ownership of five percent or less of such class.)
(See Rule 13d-7.) / /

*The remainder of this cover page shall be filled out for a reporting
person's initial filing on this form with respect to the subject class of
securities, and for any subsequent amendment containing information which would
alter the disclosures provided in a prior page.

The information required in the remainder of this cover page shall not
be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange
Act of 1934 ("Act") or otherwise subject to the liabilities of that section of
the Act but shall be subject to all other provisions of the Act (however, see
Notes).

CUSIP No. 929566107

13G

(1) Names of Reporting Persons.
S.S. or I.R.S. Identification Nos. of Above Persons

AMVESCAP PLC
No. S.S. or I.R.S. Identification Number

(2) Check the Appropriate Box if a Member of a Group (See Instructions)
(a) / /
(b) /X/

(3) SEC Use Only

(4) Citizenship or Place of Organization

England

Number of Shares (5) Sole Voting Power
Beneficially None
Owned by (6) Shared Voting Power

Each Reporting Person With	0	(7)	Sole Dispositive Power None
		(8)	Shared Dispositive Power 0

(9) Aggregate Amount Beneficially Owned by Each Reporting Person
0

(10) Check if the Aggregate Amount in Row (9) Excludes Certain Shares
(See Instructions) / /

(11) Percent of Class Represented by Amount in Row (9)
0.0%

(12) Type of Reporting Person (See Instructions)
H.C.

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CUSIP No. 929566107

13G

(1) Names of Reporting Persons.
S.S. or I.R.S. Identification Nos. of Above Persons

AVZ, Inc.
No. S.S. or I.R.S. Identification Number

(2) Check the Appropriate Box if a Member of a Group (See Instructions)
(a) / /
(b) /X/

(3) SEC Use Only

(4) Citizenship or Place of Organization

England

Number of Shares Beneficially Owned by Each Reporting Person With	(5)	Sole Voting Power None
	(6)	Shared Voting Power 0
	(7)	Sole Dispositive Power None
	(8)	Shared Dispositive Power 0

(9) Aggregate Amount Beneficially Owned by Each Reporting Person
0

(10) Check if the Aggregate Amount in Row (9) Excludes Certain Shares
(See Instructions) / /

(11) Percent of Class Represented by Amount in Row (9)
0.0%

(12) Type of Reporting Person (See Instructions)
H.C.

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CUSIP No. 929566107

13G

(1) Names of Reporting Persons.
S.S. or I.R.S. Identification Nos. of Above Persons

A I M Management Group Inc.
No. S.S. or I.R.S. Identification Number

(2) Check the Appropriate Box if a Member of a Group (See Instructions)
(a) / /
(b) /X/

(3) SEC Use Only

(4) Citizenship or Place of Organization

England

Number of Shares	(5)	Sole Voting Power
Beneficially		None
Owned by	(6)	Shared Voting Power
Each Reporting		0
Person With	(7)	Sole Dispositive Power
		None
	(8)	Shared Dispositive Power
		0

(9) Aggregate Amount Beneficially Owned by Each Reporting Person
0

(10) Check if the Aggregate Amount in Row (9) Excludes Certain Shares
(See Instructions) / /

(11) Percent of Class Represented by Amount in Row (9)
0.0%

(12) Type of Reporting Person (See Instructions)

H.C

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CUSIP No. 929566107

13G

(1) Names of Reporting Persons.
S.S. or I.R.S. Identification Nos. of Above Persons

AMVESCAP Group Services, Inc.
No. S.S. or I.R.S. Identification Number

(2) Check the Appropriate Box if a Member of a Group (See Instructions)
(a) / /
(b) /X/

(3) SEC Use Only

(4) Citizenship or Place of Organization

England

Number of Shares	(5)	Sole Voting Power
Beneficially		None
Owned by	(6)	Shared Voting Power
Each Reporting		0
Person With	(7)	Sole Dispositive Power
		None
	(8)	Shared Dispositive Power
		0

(9) Aggregate Amount Beneficially Owned by Each Reporting Person
0

(10) Check if the Aggregate Amount in Row (9) Excludes Certain Shares
(See Instructions) / /

(11) Percent of Class Represented by Amount in Row (9)
0.0%

(12) Type of Reporting Person (See Instructions)

H.C.

CUSIP No. 929566107

13G

- (1) Names of Reporting Persons.
S.S. or I.R.S. Identification Nos. of Above Persons
- INVESCO, Inc.
No. S.S. or I.R.S. Identification Number
- (2) Check the Appropriate Box if a Member of a Group (See Instructions)
- | | |
|-----|-----|
| (a) | / / |
| (b) | /X/ |
- (3) SEC Use Only
- (4) Citizenship or Place of Organization
- England
- | | | |
|------------------|-----|--------------------------|
| Number of Shares | (5) | Sole Voting Power |
| Beneficially | | None |
| Owned by | (6) | Shared Voting Power |
| Each Reporting | | 0 |
| Person With | (7) | Sole Dispositive Power |
| | | None |
| | (8) | Shared Dispositive Power |
| | | 0 |
- (9) Aggregate Amount Beneficially Owned by Each Reporting Person
- 0
- (10) Check if the Aggregate Amount in Row (9) Excludes Certain Shares
(See Instructions)
- / /
- (11) Percent of Class Represented by Amount in Row (9)
- 0.0%
- (12) Type of Reporting Person (See Instructions)
- H.C.

CUSIP No. 929566107

13G

- (1) Names of Reporting Persons.
S.S. or I.R.S. Identification Nos. of Above Persons
- INVESCO North American Holdings, Inc.
No. S.S. or I.R.S. Identification Number
- (2) Check the Appropriate Box if a Member of a Group (See Instructions)
- | | |
|-----|-----|
| (a) | / / |
| (b) | /X/ |
- (3) SEC Use Only
- (4) Citizenship or Place of Organization
- England
- | | | |
|------------------|-----|--------------------------|
| Number of Shares | (5) | Sole Voting Power |
| Beneficially | | None |
| Owned by | (6) | Shared Voting Power |
| Each Reporting | | 0 |
| Person With | (7) | Sole Dispositive Power |
| | | None |
| | (8) | Shared Dispositive Power |
| | | 0 |

- (9) Aggregate Amount Beneficially Owned by Each Reporting Person
0
- (10) Check if the Aggregate Amount in Row (9) Excludes Certain Shares
(See Instructions) / /
- (11) Percent of Class Represented by Amount in Row (9)
0.0%
- (12) Type of Reporting Person (See Instructions)
H.C.

CUSIP No. 929566107

13G

- (1) Names of Reporting Persons.
S.S. or I.R.S. Identification Nos. of Above Persons

INVESCO Capital Management, Inc.
No. S.S. or I.R.S. Identification Number
- (2) Check the Appropriate Box if a Member of a Group (See Instructions)
(a) / /
(b) /X/
- (3) SEC Use Only
- (4) Citizenship or Place of Organization

England
- Number of Shares (5) Sole Voting Power
Beneficially None
Owned by (6) Shared Voting Power
Each Reporting Person With 0
- (7) Sole Dispositive Power
None
- (8) Shared Dispositive Power
0

- (9) Aggregate Amount Beneficially Owned by Each Reporting Person
0
- (10) Check if the Aggregate Amount in Row (9) Excludes Certain Shares
(See Instructions) / /
- (11) Percent of Class Represented by Amount in Row (9)
0.0%
- (12) Type of Reporting Person (See Instructions)
H.C.

CUSIP No. 929566107

13G

- (1) Names of Reporting Persons.
S.S. or I.R.S. Identification Nos. of Above Persons

INVESCO Funds Group, Inc.
No. S.S. or I.R.S. Identification Number
- (2) Check the Appropriate Box if a Member of a Group (See Instructions)
(a) / /
(b) /X/
- (3) SEC Use Only

(4) Citizenship or Place of Organization

England

Number of Shares	(5)	Sole Voting Power
Beneficially		None
Owned by	(6)	Shared Voting Power
Each Reporting		0
Person With	(7)	Sole Dispositive Power
		None
	(8)	Shared Dispositive Power
		0

(9) Aggregate Amount Beneficially Owned by Each Reporting Person
0

(10) Check if the Aggregate Amount in Row (9) Excludes Certain Shares
(See Instructions) / /

(11) Percent of Class Represented by Amount in Row (9)
0.0%

(12) Type of Reporting Person (See Instructions)
H.C.

CUSIP No. 929566107

13G

(1) Names of Reporting Persons.
S.S. or I.R.S. Identification Nos. of Above Persons

INVESCO Management & Research, Inc.
No. S.S. or I.R.S. Identification Number

(2) Check the Appropriate Box if a Member of a Group (See Instructions)
(a) / /
(b) /X/

(3) SEC Use Only

(4) Citizenship or Place of Organization

England

Number of Shares	(5)	Sole Voting Power
Beneficially		None
Owned by	(6)	Shared Voting Power
Each Reporting		0
Person With	(7)	Sole Dispositive Power
		None
	(8)	Shared Dispositive Power
		0

(9) Aggregate Amount Beneficially Owned by Each Reporting Person
0

(10) Check if the Aggregate Amount in Row (9) Excludes Certain Shares
(See Instructions) / /

(11) Percent of Class Represented by Amount in Row (9)
0.0%

(12) Type of Reporting Person (See Instructions)
H.C.

CUSIP No. 929566107

13G

(1) Names of Reporting Persons.
S.S. or I.R.S. Identification Nos. of Above Persons

INVESCO Realty Advisers, Inc.
No. S.S. or I.R.S. Identification Number

(2) Check the Appropriate Box if a Member of a Group (See Instructions)
(a) / /
(b) /X/

(3) SEC Use Only

(4) Citizenship or Place of Organization

England

Number of Shares	(5)	Sole Voting Power
Beneficially		None
Owned by	(6)	Shared Voting Power
Each Reporting		0
Person With	(7)	Sole Dispositive Power
		None
	(8)	Shared Dispositive Power
		0

(9) Aggregate Amount Beneficially Owned by Each Reporting Person
0

(10) Check if the Aggregate Amount in Row (9) Excludes Certain Shares
(See Instructions) / /

(11) Percent of Class Represented by Amount in Row (9)
0.0%

(12) Type of Reporting Person (See Instructions)

H.C.

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CUSIP No. 929566107

13G

(1) Names of Reporting Persons.
S.S. or I.R.S. Identification Nos. of Above Persons

INVESCO (NY) Asset Management, Inc.
No. S.S. or I.R.S. Identification Number

(2) Check the Appropriate Box if a Member of a Group (See Instructions)
(a) / /
(b) /X/

(3) SEC Use Only

(4) Citizenship or Place of Organization

England

Number of Shares	(5)	Sole Voting Power
Beneficially		None
Owned by	(6)	Shared Voting Power
Each Reporting		0
Person With	(7)	Sole Dispositive Power
		None
	(8)	Shared Dispositive Power
		0

(9) Aggregate Amount Beneficially Owned by Each Reporting Person
0

(10) Check if the Aggregate Amount in Row (9) Excludes Certain Shares
(See Instructions) / /

ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY:

X AVZ, Inc. - holding company in accordance with
---- Rule 13d-1(b)(ii)(G)
AIM Management Group Inc. - holding company in accordance with Rule
---- 13d-1(b)(ii)(G)
X AMVESCAP Group Services, Inc. - holding company in accordance with Rule
---- 13d-1(b)(ii)(G)
X INVESCO, Inc. - holding company in accordance with Rule
---- 13d-1(b)(ii)(G)
X INVESCO North American Holdings, Inc. - holding company also
---- in accordance with Rule 13d-1(b)(ii)(G)
---- INVESCO Capital Management, Inc. - investment adviser registered under
---- Section 203 of the Investment Advisers Act of 1940.
---- INVESCO Funds Group, Inc. - investment adviser registered under
---- Section 203 of the Investment Advisers Act of 1940.
---- INVESCO Management & Research, Inc. - investment adviser
---- registered under Section 203 of the Investment Advisers Act of 1940.
---- INVESCO Realty Advisors, Inc. - investment adviser
---- registered under Section 203 of the Investment Advisers Act of 1940
---- INVESCO (NY) Asset Management, Inc. - holding company in accordance
---- with Rule 13d-1(b)(ii)(G)
---- INVESCO MIM Management Limited - investment adviser organized
---- in England.
---- INVESCO Asset Management Limited - investment adviser organized in
---- England.

Subsidiaries not indicated with (X) have acquired no shares of security being reported on.

ITEM 8 IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF A GROUP.

Not applicable.

ITEM 9 NOTICE OF DISSOLUTION OF GROUP.

Not applicable.

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ITEM 10 CERTIFICATION:

By signing below, I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

February 3, 2000

(Date)

/s/ Michael Perman

Michael Perman,
as Company Secretary for
AMVESCAP PLC

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ITEM 10 CERTIFICATION:

By signing below, I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

February 3, 2000

(Date)

/s/ David A. Hartley

David A. Hartley, as Company Secretary for each
AVZ, Inc. and
AMVESCAP Group Services, Inc.

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ITEM 10 CERTIFICATION:

By signing below, I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

February 3, 2000

(Date)

/s/ Carol F. Relihan

Carol F. Relihan
Vice President, Secretary and General Counsel
A I M Management Group Inc.

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ITEM 10 CERTIFICATION:

By signing below, I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

February 3, 2000

(Date)

/s/ Deborah A. Lamb

Deborah A. Lamb, Director of Compliance
INVESCO, Inc.

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ITEM 10 CERTIFICATION:

By signing below, I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

February 3, 2000

(Date)

/s/ Frank J. Keeler

Frank J. Keeler, Secretary
INVESCO North American Holdings, Inc.

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ITEM 10 CERTIFICATION:

By signing below, I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

February 3, 2000

(Date)

/s/ Deborah A. Lamb

Deborah A. Lamb, Director of Compliance
INVESCO Capital Management, Inc.

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ITEM 10 CERTIFICATION:

By signing below, I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect

of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

February 3, 2000

(Date)

/s/ Glen Payne

Glen Payne, Sr. Vice President and General Counsel
INVESCO Funds Group, Inc.

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ITEM 10 CERTIFICATION:

By signing below, I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

February 3, 2000

(Date)

/s/ Deborah A. Lamb

Deborah A. Lamb, Assistant Secretary
INVESCO Management & Research, Inc.

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ITEM 10 CERTIFICATION:

By signing below, I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

February 3, 2000

(Date)

/s/ Deborah A. Lamb

Deborah A. Lamb, Assistant Secretary
INVESCO Realty Advisers, Inc.

Page 24 of 24

ITEM 10 CERTIFICATION:

By signing below, I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

February 3, 2000

(Date)

/s/ Roberta Moore

Roberta Moore
INVESCO (NY) Asset Management, Inc.