



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

July 19, 2018

Patrick Dugan
Executive Vice President and Chief Financial Officer
Westinghouse Air Brake Technologies Corp
1001 Air Brake Avenue
Wilmerding PA 15148

Re: Westinghouse Air Brake Technologies Corp
Form 10-K For the Fiscal Year Ended December 31, 2017
Filed February 26, 2018
File No. 033-90866

Dear Mr. Dugan:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Division of Corporation Finance
Office of Transportation and Leisure