



DIVISION OF
CORPORATION FINANCE

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

May 7, 2009

Alvaro Garcia-Tunon
Chief Financial Officer
1001 Air Brake Avenue
Wilmerding, PA 15148

Re: Westinghouse Air Brake Technologies Corporation
Form 10-K: For the fiscal year ended December 31, 2008
Commission file number: 01-32833

Dear Mr. Garcia-Tunon:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Lyn Shenk
Branch Chief