



DIVISION OF  
CORPORATION FINANCE

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

October 1, 2018

Patrick Dugan  
Chief Financial Officer  
Westinghouse Air Brake Technologies Corporation  
1001 Air Brake Avenue  
Wilmerding, PA 15148

**Re: Westinghouse Air Brake Technologies Corporation**  
**Registration Statement on Form S-4**  
**Filed September 20, 2018**  
**File No. 333-227444**

Dear Mr. Dugan:

We have limited our review of your registration statement to those issues we have addressed in our comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Form S-4

General

1. Please revise the combined prospectus-information statement as necessary for consistency with the revised disclosure in the Westinghouse Air Brake Technologies Corporation PREM14A and any outstanding comments on that proxy statement.

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.

Refer to Rules 460 and 461 regarding requests for acceleration. Please allow adequate

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time for us to review any amendment prior to the requested effective date of the registration statement.

Please contact J. Nolan McWilliams at (202) 551-3217 or John Dana Brown at (202) 551-3859 with any questions you may have.

Sincerely,

Division of Corporation Finance  
Office of Transportation and Leisure

cc: Peter E. Devlin, Esq.