



DIVISION OF
CORPORATION FINANCE

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

June 25, 2020

Patrick Dugan
Chief Financial Officer
Westinghouse Air Brake Technologies Corp.
30 Isabella St.
Pittsburgh, PA 15212

Re: WESTINGHOUSE AIR BRAKE TECHNOLOGIES CORP
Form 10-K for the year ended December 31, 2019
Filed February 24, 2020
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.

Sincerely,

Division of Corporation Finance
Office of Manufacturing