

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D. C. 20549

FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

WESTINGHOUSE AIR BRAKE TECHNOLOGIES CORPORATION
(Exact name of issuer as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

25-1615902
(I.R.S. Employer
Identification No.)

1001 Air Brake Avenue
Wilmerding, Pennsylvania 15148-0001
(Address, including zip code, of Registrant's Principal Executive Offices)

WESTINGHOUSE AIR BRAKE TECHNOLOGIES CORPORATION
2000 STOCK INCENTIVE PLAN
(Full title of the plan)

Alvaro Garcia-Tunon
Senior Vice President,
Chief Financial Officer and Secretary
Westinghouse Air Brake Technologies Corporation
1001 Air Brake Avenue
Wilmerding, Pennsylvania 15148-0001
(412) 825-1000
(Name and address, including zip code and telephone number,
including area code, of agent for service)

Copy to:

Pasquale D. Gentile, Jr. Esquire
Reed Smith LLP
435 Sixth Avenue
Pittsburgh, PA 15219

CALCULATION OF REGISTRATION FEE

Title of securities to be registered	Amount to be registered ¹	Proposed maximum offering price per share	Proposed maximum aggregate offering price	Amount of registration fee
Common Stock, par value \$.01 per share	2,000,000 shares	\$ 28.91 ²	\$57,820,000 ²	\$ 6,187

¹ Together with an indeterminate number of additional shares that may be necessary to adjust the number of shares reserved for issuance under the Westinghouse Air Brake Technologies Corporation 2000 Stock Incentive Plan as a result of any future stock split, stock dividend or similar adjustment of the outstanding Common Stock.

² Estimated pursuant to Rules 457(c) and (h), solely for the purpose of calculating the registration fee. The price per share is estimated to be \$28.91, based on the average of the high and low sales price of the Common Stock as reported on the New York Stock Exchange Composite transactions listing for October 9, 2006 as quoted in the *Wall Street Journal*.

PART II
INFORMATION REQUIRED IN
REGISTRATION STATEMENT

Item 3. Incorporation of Certain Documents by Reference

This Form S-8 Registration Statement is being filed pursuant to paragraph E of the general instructions to Form S-8 to register an additional 2,000,000 shares of Common Stock, \$.01 par value per share, being offered under the Westinghouse Air Brake Technologies Corporation (the “Company”) 2000 Stock Incentive Plan (the “Plan”).

The contents of the Company’s initial Form S-8 Registration Statement with respect to the Plan, File No. 333-41840 (the “Original S-8”) which was filed with the Securities and Exchange Commission on July 20, 2000 are hereby incorporated by reference to this Form S-8 Registration Statement, except to the extent modified below.

Item 8. Exhibits.

Exhibit No.

- | | |
|------|--|
| 5.1 | Opinion of Reed Smith LLP as to the legality of the Common Stock, filed herewith. |
| 23.1 | Consent of Reed Smith LLP (included in Exhibit 5.1 filed herewith). |
| 23.2 | Consent of Ernst & Young LLP, filed herewith. |
| 24.1 | Power of Attorney, contained on the signature page to this Registration Statement. |

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended (the “Act”) the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Wilmerding, Commonwealth of Pennsylvania, on the 12th day of October, 2006.

**WESTINGHOUSE AIR BRAKE
TECHNOLOGIES CORPORATION**

By /s/ Alvaro Garcia-Tunon

Alvaro Garcia-Tunon, Senior Vice President

Pursuant to the requirements of the Act, this Registration Statement has been signed by the following persons in the capacities indicated on the 12th day of October, 2006.

	Signature and Title	Date
By	<u>/s/ ALBERT J. NEUPAVER</u> Albert J. Neupaver, President, Chief Executive Officer and Director	October 12, 2006
By	<u>/s/ ALVARO GARCIA-TUNON</u> Alvaro Garcia-Tunon, Senior Vice President, Chief Financial Officer and Secretary (principal financial officer and principal accounting officer)	October 12, 2006
By	<u>*</u> William E. Kassling, Chairman of the Board and Director	October 12, 2006
By	<u>*</u> Robert J. Brooks, Director	October 12, 2006
By	<u>*</u> Kim G. Davis, Director	October 12, 2006
By	<u>*</u> Emilio A. Fernandez, Director	October 12, 2006
By	<u>*</u> Lee B. Foster, Director	October 12, 2006
By	<u>Michael W.D. Howell,</u> Director	October 12, 2006

October 12, 2006

October 12, 2006

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WESTINGHOUSE AIR BRAKE TECHNOLOGIES CORPORATION

2000 STOCK INCENTIVE PLAN

**REGISTRATION STATEMENT
ON FORM S-8**

Exhibit Index

<u>Exhibit No.</u>	<u>Document</u>	<u>Sequential Page</u>
5.1	Opinion of Reed Smith LLP, as to the legality of the Common Stock, filed herewith.	5
23.1	Consent of Reed Smith LLP (included in Exhibit 5.1 filed herewith).	—
23.2	Consent of Ernst & Young LLP, independent registered public accountants, filed herewith.	7
24.1	Power of Attorney, contained on the signature page to this Registration Statement.	—

Pasquale D. Gentile, Jr.
Direct Phone: 412.288.4112
Email: pgentile@reedsmith.com

Reed Smith LLP
435 Sixth Avenue
Pittsburgh, PA 15219-1886
412.288.3131
Fax 412.288.3063

October 12, 2006

Westinghouse Air Brake Technologies Corporation
1001 Air Brake Avenue
Wilmerding, Pennsylvania 15148-0001

Re: Registration Statement on Form S-8

Gentlemen and Ladies:

We have acted as special counsel to Westinghouse Air Brake Technologies Corporation (the "Company") in connection with the preparation of a Registration Statement on Form S-8 (the "Registration Statement") under the Securities Act of 1933, as amended (the "Act") relating to up to 2,000,000 shares of the Company's Common Stock, par value \$.01 per share (the "Common Stock"), which may be awarded to employees of the Company pursuant to stock options granted or other awards made under the Company's 2000 Stock Incentive Plan (the "Plan"). The Plan provides that either authorized but unissued or treasury shares of Common Stock may be issued under the Plan. In rendering our opinion below, we have assumed that any previously issued shares reacquired by the Company and used under the Plan will have been duly authorized, validly issued and fully paid at the time of their original issuance.

In connection with this opinion, we have examined, among other things:

- (1) the Certificate of Incorporation of the Company, as amended to date;
- (2) resolutions adopted by the Board of Directors of the Company on February 16, 2006 authorizing the issuance of additional 2,000,000 shares of Common Stock to be reserved for issuance under the Plan; and
- (3) the Plan, as currently in effect.

Based upon the foregoing and upon an examination of such other documents, corporate proceedings, statutes, decisions and questions of law as we considered necessary in order to enable us to furnish this opinion, and subject to the assumptions set forth above, we are pleased to advise you that in our opinion:

- (a) The Company has been duly incorporated and is a validly existing corporation under the laws of the State of Delaware; and

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(b) The shares of Common Stock being registered and which may be issued by the Company pursuant to the provisions of the Plan have been duly authorized, and upon such issuance in accordance with the provisions of the Plan such shares will be validly issued, fully paid and nonassessable.

We hereby consent to the filing of this opinion as Exhibit 5.1, to the Registration Statement. In giving such consent, we do not admit that we are in the category of persons whose consent is required under Section 7 of the Act.

Yours truly,

/s/ Reed Smith LLP

PDG, Jr.

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the reference to our firm under the caption “Experts” in the Registration Statement (Form S-8) pertaining to the 2000 Stock Incentive Plan of Westinghouse Air Brake Technologies Corporation and to the incorporation by reference therein, of our reports dated March 6, 2006, with respect to the consolidated financial statements and schedule of Westinghouse Air Brake Technologies Corporation included in its Annual Report (Form 10-K) for the year ended December 31, 2005, Westinghouse Air Brake Technologies Corporation management’s assessment of the effectiveness of internal control over financial reporting, and the effectiveness of internal control over financial reporting of Westinghouse Air Brake Technologies Corporation, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Pittsburgh, Pennsylvania
October 11, 2006