

SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

SCHEDULE 13G  
Under the Securities Exchange Act of 1934

(Amendment No. )\*

Westinghouse Air Brake Company

(Name of Issuer)

Common

(Title of Class of Securities)

96038610

(CUSIP Number)

\*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

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CUSIP NO. 96038610

1. NAME OF REPORTING PERSON S.S. OR I.R.S. IDENTIFICATION NO.  
OF ABOVE PERSON

First Manhattan Co.

13-1957714

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a) [ ]

(b) [ X ]

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

New York

NUMBER OF  
SHARES  
BENEFICIALLY  
OWNED BY  
EACH  
REPORTING  
PERSON  
WITH

5. SOLE VOTING POWER  
52,450

6. SHARED VOTING POWER  
1,340,000

7. SOLE DISPOSITIVE POWER  
52,450

8. SHARED DISPOSITIVE POWER

1,456,600

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9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
1,509,050\*  
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10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES  
CERTAIN SHARES [ ]  
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11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)  
5.3%  
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12. TYPE OF REPORTING PERSON  
BD, IA, PN  
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\* Includes 194,550 shares owned by family members of General Partners of  
First Manhattan Co. which are being reported for informational purposes.  
First Manhattan Co. disclaims dispositive power as to 134,550 of such  
shares and beneficial ownership as to 60,000 of such shares.

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Item 1(a)	Name of Issuer:	Westinghouse Air Brake Company
Item 1(b)	Address of Issuer's Principal Executive Offices:	1001 Air Brake Avenue Wilmerding, PA 15148
Item 2(a)	Name of Person Filing:	First Manhattan Co.
Item 2(b)	Address of Principal Business Office:	437 Madison Avenue New York, NY 10022
Item 2(c)	Citizenship:	U.S.A.
Item 2(d)	Title of Class of Securities:	Common
Item 2(e)	CUSIP Number:	96038610
Item 3	Check whether the person filing is a:	
(a)	<input checked="" type="checkbox"/> Broker or Dealer registered under Section 15 of the Act	
(b) - (d)		Not applicable.
(e)	<input checked="" type="checkbox"/> Investment Adviser registered under Section 203 of the Investment Advisers Act of 1940	
(f) - (h)		Not applicable.
Item 4(a)	Amount Beneficially Owned:	1,509,050*
Item 4(b)	Percent of Class:	5.3%
Item 4(c)	Number of shares as to which such person has:	
(i)	sole power to vote or to direct the vote	52,450
(ii)	shared power to vote or to direct the vote	1,340,000
(iii)	sole power to dispose or to direct the disposition of	52,450
(iv)	shared power to dispose or to direct the disposition of	1,456,600
Item 5	Ownership of Five Percent or Less of Class	Not applicable.

Item 6	Ownership of More than Five Percent on Behalf of Another Person	Not applicable.
Item 7	Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company	Not applicable.
Item 8	Identification and Classification of Members of the Group	Not applicable.
Item 9	Notice of Dissolution of Group	Not applicable.

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 \* Includes 194,550 shares owned by family members of General Partners of First Manhattan Co. which are being reported for informational purposes. First Manhattan Co. disclaims dispositive power as to 134,550 of such shares and beneficial ownership as to 60,000 of such shares.

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Item 10 Certification.

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purpose or effect.

Signature:

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

January 30, 1997

- -----  
 Date

/s/ Neal K. Stearns

- -----  
 Signature

Neal K. Stearns, General Partner

- -----  
 Name/Title

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