

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name		<b>2</b> Issuer's employer identification number (EIN)	
WESTINGHOUSE AIR BRAKE TECHNOLOGIES CORPORATION		25-1615902	
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
ROBERT M. NAPOLITAN	412-825-1357	RNAPOLITAN@WABTEC.COM	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact		<b>7</b> City, town, or post office, state, and Zip code of contact	
1001 AIR BRAKE AVENUE		WILMERDING, PA 15148	
<b>8</b> Date of action		<b>9</b> Classification and description	
06/11/2013		COMMON STOCK	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
929740108		WAB	

**Part II Organizational Action** Attach additional statements if needed. See back of form for additional questions.

**14** Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ A TWO-FOR-ONE STOCK SPLIT, IN THE FORM OF A 100% STOCK DIVIDEND, WAS PAID ON JUNE 11, 2013 TO SHAREHOLDERS OF RECORD ON JUNE 3, 2013. SHAREHOLDERS RECEIVED ONE ADDITIONAL SHARE OF WABTEC COMMON STOCK FOR EACH SHARE THEY HELD ON THE RECORD DATE.

**15** Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ SHAREHOLDERS HOLD 2 SHARES FOR EVERY 1 SHARE HELD PRIOR TO THE DATE OF ACTION. AS A RESULT, THE BASIS PER SHARE IS REDUCED BY 50%.

**16** Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ A SHAREHOLDER WILL MULTIPLY THE BASIS IN EACH SHARE HELD BEFORE THE STOCK SPLIT BY 50% TO DETERMINE THE BASIS IN THE ORIGINAL SHARE AND THE ADDITIONAL SHARE DISTRIBUTED AFTER THE STOCK SPLIT. FOR EXAMPLE, PRIOR TO THE STOCK SPLIT A SHAREHOLDER HELD 100 SHARES OF COMMON STOCK WITH A BASIS OF \$50 PER SHARE AND \$5,000 IN TOTAL. AFTER THE STOCK SPLIT, THE SAME STOCKHOLDER HOLDS 200 SHARES OF COMMON STOCK WITH A BASIS OF \$25 PER SHARE AND \$5,000 IN TOTAL.

**Part II Organizational Action (continued)**

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based **▶** IRC SECTION 305 (a) AND IRC SECTION 307 (a)

18 Can any resulting loss be recognized? **▶** NO

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year **▶** THE REPORTABLE TAX YEAR IS THE CALENDAR YEAR ENDING DECEMBER 31, 2013

**Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature **▶**  Date **▶** June 12, 2013

Print your name **▶** ROBERT M. NAPLOLITAN Title **▶** DIRECTOR OF TAX

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name <b>▶</b>			Firm's EIN <b>▶</b>	
Firm's address <b>▶</b>			Phone no.	

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054