SECURITIES AND	EXCHAN	GE COM	MISSION
WASHING	TON, DC	20549	

SCHEDULE 13G/A (Rule 13d-102)

INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT TO RULES 13d-1(b)(c), AND (d) AND AMENDMENTS THERETO FILED PURSUANT TO RULE 13d-2(b)

(Amendment No. 7)(1)

WABTECH CORPORATION

(Name of Issuer)

COMMON

(Title of Class of Securities)

929740	9108
	Number)

(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

- [_] Rule 13d-1(b)
- [_] Rule 13d-1(c)
- [_] Rule 13d-1(d)

- ----

(1) 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 the disclosures provided in a prior cover page.

The information required in 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 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).

CUSIP No.	929740108	13G	Page	2 of	5 P	ages
Fi	rst Manhattan Co.	13	-1957714			
	REPORTING PERSONS . IDENTIFICATION NO	. OF ABOVE PERSONS (E	NTITIES ONLY)			
2. CHECK T	HE APPROPRIATE BOX I	IF A MEMBER OF A GROU	P*	(a)	[_]	(b) [X]
3. SEC USE	ONLY					
Ne	N York					

_____ NUMBER OF 5. SOLE VOTING POWER 160,000 SHARES -----BENEFICIALLY 6. SHARED VOTING POWER 1,322,488 OWNED BY EACH SOLE DISPOSITIVE POWER 160,000 REPORTING PERSON 8. SHARED DISPOSITIVE POWER 1,359,712 WITH ---------9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 1,519,712 10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES* [-] _____ 11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9 3.50% 12. TYPE OF REPORTING PERSON* BD, IA, PN *SEE INSTRUCTIONS BEFORE FILLING OUT! -----** Includes 332,350 shares owned by family members of Senior Managing Directors

** Includes 332,350 shares owned by family members of Senior Managing Directors of First Manhattan Co. which are being reported for informational purposes. First Manhattan Co. disclaims dispositive power as to 158,400 of such shares and beneficial ownership as to 173,950 of such shares. Item 1(a). Name of Issuer: WABTECH CORPORATION 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, or if None, Residence: 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: 929740108 Item 3. If This Statement is Filed Pursuant to Rule 13d-1(b), or 13d-2(b) or (c), Check Whether the Person Filing is a: [_] Broker or dealer registered under Section 15 of the Exchange (a) Act. (b) [_] Bank as defined in Section 3(a)(6) of the Exchange Act. [_] Insurance company as defined in Section 3(a)(19) of the (C) Exchange Act. (d) [_] Investment company registered under Section 8 of the Investment Company Act. (e) [X] An investment adviser in accordance with Rule 13d-1(b)(1)(ii)(E); (f) [_] An employee benefit plan or endowment fund in accordance with Rule 13d-1(b)(1)(ii)(F); [_] A parent holding company or control person in accordance with (g) Rule 13d-1(b)(1)(ii)(G); (h) [_] A savings association as defined in Section 3(b) of the Federal Deposit Insurance Act; (i) [_] A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act;

(j) [_] Group, in accordance with Rule 13d-1(b)(1)(ii)(J).

Item 4. Ownership.

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

(a) Amount beneficially owned:

1,519,712**

(b) Percent of class: 3.50%
(c) Number of shares as to which such person has:

(i) Sole power to vote or to direct the vote
160,000
(ii) Shared power to vote or to direct the vote
1,322,488
(iii) Sole power to dispose or to direct the disposition of 160,000
(iv) Shared power to dispose or to direct the

disposition of 1,359,712

Item 5. Ownership of Five Percent or Less of a Class.

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities check the following [X]

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 or Control Person.

Not Applicable

Item 8. Identification and Classification of Members of the Group.

Not Applicable

Item 9. Notice of Dissolution of Group.

Not Applicable

** Includes 332,350 shares owned by family members of Senior Managing Directors of First Manhattan Co. which are being reported for informational purposes. First Manhattan Co. disclaims dispositive power as to 158,400 of such shares and beneficial ownership as to 173,950 of such shares. Item 10. Certifications.

(a) The following certification shall be included if the statement is filed pursuant to Rule 13d-1(b):

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

(b) The following certification shall be included if the statement is filed pursuant to Rule 13d-1(c):

"By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held 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.

February 12, 2004 (Date)

/s/ Neal K. Stearns (Signature)

Neal K. Stearns Senior Managing Director (Name/Title)

Note. Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See Rule 13d-7 for other parties for whom copies are to be sent.

Attention. Intentional misstatements or omissions of fact constitute federal criminal violations (see 18 U.S.C. 1001).