

June 25, 2020

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

BRAKE TECHNOLOGIES CORP
year ended December 31, 2019
2020

Re: WESTINGHOUSE AIR
Form 10-K for the
Filed February 24,
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