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February 11, 2019

VIA EDGAR

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549-3561  
Attention: J. Nolan McWilliams  
John Dana Brown

**Re: Westinghouse Air Brake Technologies Corporation  
Registration Statement on Form S-4  
File No. 333-227444**

Dear Mr. McWilliams and Mr. Brown:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Westinghouse Air Brake Technologies Corporation (the "Registrant") hereby respectfully requests acceleration of the effective date of the above-referenced Registration Statement to 4:15 p.m., Eastern time, on February 13, 2019, or as soon as thereafter practicable.

Should you have any questions regarding this matter, please call counsel to the Registrant, Randi L. Strudler at (212) 326-3626 or Peter E. Devlin at (212) 326-3978 of Jones Day. In addition, please notify either of them when this request for acceleration has been granted.

Very truly yours,

/s/ David L. DeNinno

David L. DeNinno  
Executive Vice President, General Counsel and Secretary

cc: Randi L. Strudler, Jones Day  
Peter E. Devlin, Jones Day

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