



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
CF/AD5  
100 F STREET, NE  
WASHINGTON, D.C. 20549-3561

DIVISION OF  
CORPORATION FINANCE

August 7, 2006

Via Facsimile

Albert J. Neupaver  
President and Chief Executive Officer  
Westinghouse Air Brake Technologies Corporation  
1001 Air Brake Avenue  
Wilmerding, PA 15148

**RE: Westinghouse Air Brake Technologies Corporation  
Form 10-K: For the Year Ended December 31, 2005  
Form 10-Q: For the Period Ended March 31, 2006  
File Number: 033-90866**

Dear Mr. Neupaver:

We have completed our review of your Form 10-K and related filings, and at this time do not have further comments.

Sincerely,

Michael Fay  
Accounting Branch Chief

cc: Mr. Alvaro Garcia-Tunon, Senior Vice President, Chief Financial Officer and  
Secretary