

2520101200331

LAW OFFICE OF  
**LOUIS A. PROSPERI**  
1910 COCHRAN ROAD  
MANOR OAK TWO, SUITE 730  
PITTSBURGH, PA 15220  
TELEPHONE (412) 341-1490  
FAX (412) 341-1492  
laprosperi@acba.org

EBSA/PUBLIC DISCLOSURE

2010 MAR 17 PM 1:11

March 12, 2010

*(BY CERTIFIED MAIL – RETURN  
RECEIPT REQUESTED:  
70051820000505686966)*

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
200 Constitution Avenue, N.W.  
Washington, DC 20210

Re: Westinghouse Air Brake Technologies Corporation – Deferred Compensation  
Plan for Executive Officers and Directors (the “Plan”)


Dear Sir or Madam:

Pursuant to the provisions of U.S. Department of Labor regulation § 2520.104-23,  
enclosed for filing is the “Top Hat Plan Exemption” statement for the Plan.

Please contact the undersigned if you have any questions or if you need additional  
information.

Very truly yours,

LAW OFFICE OF LOUIS A. PROSPERI

By:   
Louis A. Prospero

cc: Mr. Scott E. Wahlstrom (by email w/enc.)

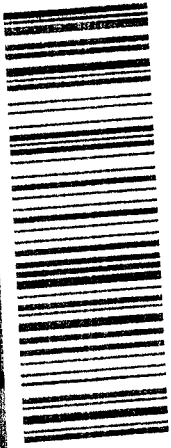
**WESTINGHOUSE AIR BRAKE TECHNOLOGIES CORPORATION –  
DEFERRED COMPENSATION PLAN FOR EXECUTIVE  
OFFICERS AND DIRECTORS**

**“TOP HAT PLAN EXEMPTION” STATEMENT**

**DOL REGULATION § 2520.104-23**

Westinghouse Air Brake Technologies Corporation (the “Company”) (E.I.N. 25-1615902), 1001 Air Brake Avenue, Wilmerding, PA 15148, has established and maintains the Deferred Compensation Plan For Executive Officers and Directors (the “Plan”) primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees of the Company (as well as for non-employee Directors of the Company). The Plan was effective as of December 10, 2009 and covers non-employee Directors (currently ten (10)), eight (8) Executive Officers named by position, and each other management or highly-compensated employee of the Company individually selected and designated in writing by the Compensation Committee of the Company’s Board of Directors as eligible to participate in the Plan (none has yet been designated). The Company also maintains one other plan for providing deferred compensation for a select group of management or highly-compensated employees of the Company, *i.e.*, the Westinghouse Air Brake Technologies Corporation Deferred Compensation Plan (the “2001 Plan”) as described in a “Top Hat Plan Exemption” Statement filed pursuant to a letter dated and mailed to the Pension and Welfare Benefits Administration January 4, 2001. Only one individual (a prior employee) still participates in the 2001 Plan.

LAW OFFICE OF  
**LOUIS A. PROSPERI**  
SUITE 3601 GRANT BUILDING  
PITTSBURGH, PA 15219



7005 1820 0005 0568 6966

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
200 Constitution Avenue, N.W.  
Washington, DC 20210

