



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

May 16, 2025

Mark A. Lockett  
President  
WASTE MANAGEMENT, INC.  
800 Capitol Street, Suite 3000  
Houston, Texas 77002

**Re: WASTE MANAGEMENT, INC.**  
**Registration Statement on Form S-4**  
**Filed May 8, 2025**  
**File No. 333-287083**

Dear Mark A. Lockett:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Irene Barberena-Meissner at 202-551-6548 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Clinton W. Rancher, Esq.