

DIVISION OF CORPORATION FINANCE

May 18, 2015

<u>Via E-mail</u> Mr. Ian Kidson, Chief Financial Officer Progressive Waste Solutions Ltd. 400 Applewood Crescent, 2<sup>nd</sup> Floor Vaughan, Ontario L4K 0C3, Canada

## Re: Progressive Waste Solutions Ltd. Form 40-F filed March 28, 2014 File No. 1-34370

Dear Mr. Kidson:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

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

Sincerely,

/s/ Terence O'Brien

Terence O'Brien Branch Chief