December 17, 2007

*By U.S. Mail and facsimile to (973) 244-5540* 

Anthony J. Orlando President and Chief Executive Officer Covanta Holding Corporation 40 Lane Road Fairfield, NJ 07004

> Re: Covanta Holding Corporation Definitive 14A Filed April 25, 2007 File No. 1-06732

Dear Mr. Orlando:

We have completed our review of your executive compensation and related disclosure, and we have no further comments at this time.

Please note that the company is responsible for the adequacy and accuracy of the disclosure in its filing. We are not approving any proposed disclosure you may have included in your response letter or any disclosure you include in your future filings in response to our comments.

If you have any further questions regarding our review of your filing, please call me at (202) 551-3238.

Sincerely,

Ellie Quarles Special Counsel

cc: Timothy J. Simpson
Executive Vice President
and General Counsel