

Mail Stop 3561

November 13, 2008

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

**Re: Covanta Holding Corporation  
Form 10-K for Fiscal Year Ended December 31, 2007  
Filed February 26, 2008  
File No. 1-06732**

Dear Mr. Orlando:

We have completed our review of your Form 10-K and related filings and have no further comment at this time.

Sincerely,

H. Christopher Owings  
Assistant Director