



DIVISION OF  
CORPORATION FINANCE

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

December 22, 2011

Via Facsimile

Mr. James M. Rutledge  
Chief Financial Officer  
Clean Harbors, Inc.  
42 Longwater Drive  
Norwell, Massachusetts 02061-9149

**RE: Clean Harbors, Inc.  
Form 10-K for the Year Ended December 31, 2010  
Filed March 1, 2011  
Form 10-Q for the Period Ended September 30, 2011  
Filed November 9, 2011  
Definitive Proxy Statement on Schedule 14A  
Filed April 4, 2011  
File No. 1-34223**

Dear Mr. Rutledge:

We have reviewed your response letter dated December 15, 2011 and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing the information you provide in response to this comment, we may have additional comments.

Definitive Proxy Statement on Schedule 14A filed on April 4, 2011

Performance-Based Cash Bonuses, page 21

1. We note your response to comment two of our letter dated December 2, 2011. In future filings, to the extent individual goals for your named executive officers are quantifiable, please disclose these.

Mr. James M. Rutledge  
Clean Harbors, Inc.  
December 22, 2011  
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You may contact Sherry Haywood, Staff Attorney at (202) 551-3345 or Craig Slivka, Special Counsel at (202) 551-3729, if you have any questions regarding legal matters. Please contact Ernest Greene, Staff Accountant at (202) 551-3733 or me at (202) 551-3689 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

/s/ John Hartz

John Hartz  
Senior Assistant  
Chief Accountant