



DIVISION OF  
CORPORATION FINANCE

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

August 31, 2016

Mail Stop 4631

Via E-Mail

Waste Management, Inc.  
Mr. James Fish Jr.  
Chief Financial Officer  
1001 Fannin Street  
Houston, TX 77002

**Re: Waste Management, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2015  
Filed February 18, 2016  
Form 10-Q for the Fiscal Quarter Ended June 30, 2016  
Filed July 27, 2016  
File No. 1-12154**

Dear Mr. Fish:

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 include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien  
Accounting Branch Chief  
Office of Manufacturing and  
Construction