



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

February 26, 2007

Mr. Richard A. Norris  
Chief Financial Officer  
Casella Waste Systems, Inc.  
25 Greens Hill Lane  
Rutland, VT 05701

**RE: Form 10-K for the fiscal year ended April 30, 2006  
Forms 10-Q for the periods ended July 31, 2006 and October 31, 2006  
File No. 0-23211**

Dear Mr. Norris:

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

If you have any further questions regarding our review of your filings, please direct them to Jeffrey Gordon, Staff Accountant, at (202) 551-3866 or, in his absence, to the undersigned at (202) 551-3689.

Sincerely,

John Hartz  
Senior Assistant Chief Accountant