



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 7010

May 6, 2009

Mr. John S. Quinn  
Senior VP, CFO and Treasurer  
Casella Waste Systems, Inc.  
25 Greens Hill Lane  
Rutland, VT 05701

**RE: Form 10-K for the fiscal year ended April 30, 2008  
Forms 10-Q for the periods ended July 31, 2008, October 31, 2008 and  
January 31, 2009  
Schedule 14A filed August 28, 2008  
File No. 0-23211**

Dear Mr. Quinn:

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 legal or disclosure matters in your filings, please direct them to Dorine Miller, Financial Analyst, at (202) 551-3711 or, in her absence, Craig Slivka, Special Counsel, at (202) 551-3729. Please contact Jeffrey Gordon, Staff Accountant, at (202) 551-3866 or, in his absence, the undersigned at (202) 551-3689 if you have questions regarding our review of the financial statements and related matters.

Sincerely,

John Hartz  
Senior Assistant Chief Accountant