



DIVISION OF
CORPORATION FINANCE

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

November 14, 2016

Mail Stop 4631

Via E-mail

Edmond R. Coletta
Senior Vice President
Casella Waste Systems, Inc.
25 Greens Hill Lane
Rutland, Vermont 05701

Re: Casella Waste Systems, Inc.
Form 10-K/A for Fiscal Year Ended December 31, 2015
Filed April 29, 2016
File No. 0-23211

Dear Mr. Coletta:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien
Branch Chief
Office of Manufacturing and
Construction