



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

DIVISION OF  
CORPORATION FINANCE

Mailstop 4631

June 15, 2017

Via E-Mail

Jeffrey S. Cosman  
Chief Executive Officer  
Meridian Waste Solutions, Inc.  
12540 Broadwell Road, Suite 2104  
Milton, GA 30004

**Re: Meridian Waste Solutions, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2016  
File No. 001-13984  
Filed April 17, 2017**

Dear Mr. Cosman:

We have completed our review of your filings. 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 for

Pamela Long  
Assistant Director  
Office of Manufacturing and  
Construction