

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

Mail Stop 4631

December 22, 2017

Via E-Mail
Jeffrey S. Cosman
Chief Executive Officer
Meridian Waste Solutions, Inc.
One Glenlake Parkway NE Suite 900
Atlanta, GA 30328

Re: Meridian Waste Solutions, Inc.

Preliminary Proxy Statement on Schedule 14C

Filed November 14, 2017

File No. 001-13984

Dear Mr. Cosman:

We completed our review of your filing on December 21, 2017. 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/ Pamela Long

Pamela Long Assistant Director Office of Manufacturing and Construction

cc: Scott E. Linsky, Esq. Lucosky Brookman LLP