



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

February 20, 2018

Jeffrey S. Cosman  
Chief Execution Officer  
Meridian Waste Solutions, Inc.  
One Glenlake Parkway NE Suite 900  
Atlanta, GA 30328

**Re: Meridian Waste Solutions, Inc.  
Preliminary Information Statement on Schedule 14C  
Filed January 4, 2018  
File No. 001-13984**

Dear Mr. Cosman:

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/ Asia Timmons-Pierce, for*

Pamela A. Long  
Assistant Director  
Office of Manufacturing and  
Construction

cc: Scott E. Linsky, Esq.