

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-4631

December 14, 2010

Mr. Worthing F. Jackman Chief Financial Officer Waste Connections, Inc. 2295 Iron Point Road, Suite 200 Folsom, CA 95630

Re: Waste Connections, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2009

Filed February 9, 2010

Response Letter Dated December 13, 2010

File No. 1-31507

Dear Mr. Jackman:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John M. Hartz Senior Assistant Chief Accountant