



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

May 24, 2017

Via E-mail

Mr. Charles F. Serianni  
Executive Vice President and Chief Financial Officer  
Republic Services, Inc.  
18500 North Allied Way  
Phoenix, AZ 85054

**Re: Republic Services, Inc.**  
**Form 10-K for the year ended December 31, 2016**  
**Filed February 17, 2017**  
**File No. 1-14267**

Dear Mr. Serianni:

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/ Melissa N. Rocha

Melissa N. Rocha  
Senior Asst. Chief Accountant -  
Office of Manufacturing &  
Construction