



DIVISION OF  
CORPORATION FINANCE

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

April 19, 2022

Brian DelGhiaccio  
Chief Financial Officer  
Republic Services, Inc.  
18500 North Allied Way  
Phoenix, Arizona 85054

**Re: Republic Services, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2021**  
**Filed February 11, 2022**  
**Form 8-K filed February 10, 2022**  
**File No. 001-14267**

Dear Mr. DelGhiaccio:

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,

Division of Corporation Finance  
Office of Energy & Transportation