



DIVISION OF
CORPORATION FINANCE

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

October 5, 2023

Brian DelGhiaccio
Executive Vice President, 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, 2022
File No. 001-14267

Dear Brian DelGhiaccio:

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,

Division of Corporation Finance
Office of Energy & Transportation