



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

**VIA FACSIMILE AND U.S. MAIL**

June 15, 2007

Charles A. Casalinova  
Chief Financial Officer  
WCA Waste Corporation  
One Riverway, Suite 1400  
Houston, Texas 77056

**RE: WCA Waste Corporation  
Form 10-K for Fiscal Year Ended December 31, 2006  
Form 10-Q for Fiscal Quarter Ended March 31, 2007  
File No. 0-50808**

Dear Mr. Casalinova:

We have reviewed your letter dated May 10, 2007 and have the following comments. Where indicated, we think you should revise your disclosures in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the phone numbers listed below.

**FORM 10-K FOR THE YEAR ENDED DECEMBER 31, 2006**

**General**

1. Where a comment below requests additional disclosures or other revisions to be made, please show us in your response what the revisions will look like. These revisions should be included in your future filings, including your interim filings where applicable.

Management's Discussion and Analysis of Financial Condition and Results of Operations, page 32

Year Ended December 31, 2006 Compared to Year Ended December 31, 2005, page 37

2. We have read your response to comment four from our letter dated April 27, 2007. We note that your discussion of cost of services is intended to give investors a management level view of the trends in your operating costs structure. However, you should provide a more detailed analysis of the business reasons for the changes between periods in your total cost of services. Please attempt to quantify or at least discuss the business reasons for the changes discussed. You indicate that it is not feasible to separately quantify the impact of changes related to your acquisitions with any degree of precision. However, it may be more appropriate to discuss the changes related to your consolidated business. For example, you may attempt to discuss the increase in fuel by indicating how much your fuel costs have increased year over year or by showing your average cost of fuel from the prior year as compared to the current year, if practical. Ultimately, you should attempt to quantify in some manner the business reasons that resulted in the increase of \$22.1 million from the prior year to the current year. Please revise your MD&A accordingly. Please show us what your revised MD&A for 2006 compared to 2005 will look like. See Item 303(a)(3) of Regulation S-K and Financial Reporting Codification 501.04.
3. We have read your response to comment eight from our letter dated April 27, 2007. We understand that you have not historically discussed each segment in MD&A because of the impact of acquisitions in affecting comparability. However, this disclosure is required under Item 303 of Regulation S-K and should be included so that readers can see through the eyes of management. As previously requested, please discuss in MD&A, with quantification where possible, the business reasons for changes between periods in the revenues and EBIT of each geographical segment, including the corporate column. Your discussion should provide sufficient information to understand historical trends and expectations.

Financial Statements

(7) Long-term Debt, page 79

4. We have read your response to comment five from our letter dated April 27, 2007. Regarding the third bullet point from our prior comment, please tell us whether you plan to include either (a) consolidating financial statements required by Rule 3-10(f)(4) of Regulation S-X or (b) footnote disclosure outlined in Note 1 to paragraph (f) along with disclosures required by paragraphs (i)(9) and (i)10 of Rule 3-10 of Regulation S-X. Please advise accordingly and show us what the revised disclosure will look like.

Mr. Charles Casalino

June 15, 2007

Page 3

\* \* \* \*

Please respond to these comments within 10 business days, or tell us when you will provide us with a response. Please provide us with a response letter that keys your responses to our comments and provides any requested information. Detailed letters greatly facilitate our review. Please file your response on EDGAR as a correspondence file. Please understand that we may have additional comments after reviewing your responses to our comments.

You may contact Ernest Greene, Staff Accountant, at (202) 551-3733, or the undersigned at (202) 551-3769, if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Rufus Decker  
Accounting Branch Chief