



DIVISION OF  
CORPORATION FINANCE

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

December 9, 2011

Via E-mail

Mr. Thomas J. Cowee  
Chief Financial Officer  
Progressive Waste Solutions Ltd.  
400 Applewood Crescent, 2nd Floor  
Vaughan, Ontario L4K 0C3  
Canada

**RE: Progressive Waste Solutions Ltd.  
Form 40-F for Year ended December 31, 2010  
Filed March 31, 2011  
File No. 1-34370**

Dear Mr. Cowee:

We have reviewed your filings and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by providing the requested information or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing the information you provide in response to this comment, we may have additional comments.

Form 40-F for Year ended December 31, 2010

General

1. General instruction B(3) of the Form 40-F requires you to file audited annual financial statements and accompanying management's discussion and analysis under the cover of the Form 40-F. In future filings, please provide the audited financial statements and accompanying management's discussion and analysis in your Form 40-F rather than incorporating by reference these items into your Form 40-F. Alternatively, you may file these items as exhibits to the Form 40-F.

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We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comment, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

If you have any questions regarding this comment, please direct them to Nudrat Salik, Staff Accountant, at (202) 551-3692 or, in her absence, to Jeanne Baker, Assistant Chief Accountant, at (202) 551-3691.

Sincerely,

/s/ Rufus Decker

Rufus Decker  
Accounting Branch Chief