



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

December 22, 2015

Via E-mail

Mr. Ian Kidson

Executive Vice-President and Chief Financial Officer

400 Applewood Crescent, 2<sup>nd</sup> Floor

Vaughan, Ontario L4K 0C3, Canada

**Re: Progressive Waste Solutions, Ltd.  
Form 40-F  
Filed March 30, 2015  
File No. 1-34370**

Dear Mr. Kidson:

We have reviewed your response dated December 8, 2015, and have the following comment. Please respond to this letter within ten business days by providing the requested information, or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response. After reviewing your response to this comment, we may have additional comments.

Form 6-K filed July 30, 2015

Exhibit 99.1

Critical Accounting Estimates, page 41

1. We have read your response to comment 1 in our letter dated November 23, 2015. Please highlight in your disclosures where applicable that absent the reorganization of your management structure, the former U.S. northeast reporting unit would have been expected to continue to fail step one of the goodwill impairment test.

You may contact Jenn Do at (202) 551-3743 or me at (202) 551-3355 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien  
Branch Chief  
Office of Manufacturing and  
Construction