



DIVISION OF
CORPORATION FINANCE

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

July 9, 2018

Worthing Jackman
Executive Vice President and Chief Financial Officer
Waste Connections, Inc.
610 Applewood Crescent, 2nd Floor
Vaughan
Ontario, L4K 0E3
Canada

Re: Waste Connections, Inc.
Form 10-Q for Fiscal Quarter Ended March 31, 2018
Filed May 2, 2018
File No. 001-34370

Dear Mr. Jackman:

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

Please respond to these comments 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 comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Form 10-Q for the Fiscal Quarter Ended March 31, 2018

3. New Accounting Standards

Revenue From Contracts With Customers, page 7

1. We note your disclosures on page 7 for the adoption of ASC 606, which appear to substantially replicate the disclosures you provided on page 99 of your 2017 Form 10-K in accordance with SAB 74 rather than the disclosures required by ASC 606-10-50. Please tell us your considerations of the disclosures set forth in ASC 606-10-50 (e.g. disaggregated revenue, explanations of your performance obligations, transaction price allocated to remaining performance obligations, significant judgements applied, determining the timing of satisfaction of each performance obligation, election of practical

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expedients, etc.). We remind you of the guidance in Rule 10-01(a)(5) of Regulation S-X, which would elicit both annual and interim periods financial statement disclosures prescribed by new accounting principles and practice in each quarterly report in the year of adoption.

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.

You may contact Tracie Mariner, Staff Accountant, at (202) 551-3744, or Tracey Houser, Staff Accountant, at (202) 551-3736, if you have questions regarding comments on the financial statements and related matters. Please contact Terence O'Brien, Branch Chief, at (202) 551-3355 with any other questions.

Division of Corporation Finance
Office of Manufacturing and
Construction