



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

DIVISION OF  
CORPORATION FINANCE

March 21, 2023

Worthing Jackman  
President and Chief Executive Officer  
Waste Connections, Inc.  
6220 Hwy 7, Suite 600  
Woodbridge  
Ontario L4H 4G3  
Canada

**Re: Waste Connections, Inc.**  
**Form 10-K for the Fiscal Year ended December 31, 2022**  
**Filed February 16, 2023**  
**File No. 001-34370**

Dear Worthing Jackman:

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