



DIVISION OF
CORPORATION FINANCE

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

May 15, 2017

Mail Stop 4631

Via E-Mail

Steven R. Carn
Chief Financial Officer
Advanced Disposal Services, Inc.
90 Fort Wade Road
Ponte Vedra, Florida 32081

**Re: Advanced Disposal Services, Inc.
Registration Statement on Form S-3
Filed May 11, 2017
File No. 333-217875**

Dear Mr. Carn:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Frank Pigott (Staff Attorney) at 202-551-3570 or me at 202-551-3765 with any questions.

Sincerely,

/s/ Pamela A. Long

Pamela A. Long
Assistant Director
Office of Manufacturing and
Construction

cc: Richard Alsop
Shearman & Sterling LLP