



DIVISION OF  
CORPORATION FINANCE

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

June 16, 2021

Lloyd Spencer  
President and CEO  
Deep Green Waste & Recycling, Inc.  
13110 NE 177th Place, Suite 293  
Woodinville, WA 98072

**Re: Deep Green Waste & Recycling, Inc.**  
**Registration Statement on Form S-1**  
**Filed June 8, 2021**  
**File No. 333-256908**

Dear Mr. Spencer:

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 Timothy Collins at 202-551-3176 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Gary Blum