

Mail Stop 3561

December 10, 2007

Mr. Mark A. Pytosh  
Senior Vice President and Chief Financial Officer  
Covanta Holding Corporation  
40 Lane Road  
Fairfield, New Jersey 07004

**Re: Covanta Holding Corporation  
Form 10-K for Fiscal Year Ended December 31, 2006  
Filed February 26, 2007  
Forms 10-Q for Fiscal Quarters Ended March 31, 2007,  
June 30, 2007 and September 30, 2007  
Filed April 30, 2007, July 25, 2007 and October 24, 2007  
Response Letter Dated September 26, 2007  
File No. 1-06732**

Dear Mr. Pytosh:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William Choi  
Branch Chief