



DIVISION OF  
CORPORATION FINANCE

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

September 30, 2010

Anthony J. Orlando  
President and Chief Executive Officer  
Covanta Holding Corporation  
40 Lane Road  
Fairfield, NJ 07004

**Re: Covanta Holding Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed February 22, 2010**  
**File No. 001-06732**

Dear Mr. Orlando:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director