

December 18, 2007

Mail Stop 4651

*By U.S. Mail and facsimile to (713) 287-2655*

Mr. David P. Steiner  
Waste Management Inc.  
1001 Fannin Street, Suite 4000  
Houston, Texas 77002

**Re: Waste Management Inc.  
Definitive 14A  
Filed March 21, 2007  
File No. 001-12154**

Dear Mr. Steiner:

We have completed our review of your executive compensation and related disclosure, and we have no further comments at this time.

Please note that the company is responsible for the adequacy and accuracy of the disclosure in its filing. We are not approving any proposed disclosure you may have included in your response letter or any disclosure you include in your future filings in response to our comments.

If you have any further questions regarding our review of your filing, please call me at (202) 551-3422.

Sincerely,

Timothy A. Geishecker  
Senior Counsel