



DIVISION OF
CORPORATION FINANCE

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

July 30, 2018

Devina Rankin
Chief Financial Officer
WASTE MANAGEMENT INC
1001 Fannin Street
Houston, Texas 77002

Re: WASTE MANAGEMENT INC
Form 10-K for the Fiscal Year Ended December 31, 2018
Filed February 15, 2018
File No. 001-12154
Form 10-Q for the Fiscal Quarter Ended March 31, 2018
Filed April 23, 2018
File No. 001-12154

Dear Ms. Rankin:

We have completed our review of your filing. 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.

Division of Corporation Finance
Office of Manufacturing and
Construction