



DIVISION OF
CORPORATION FINANCE

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

March 30, 2022

Devina A. Rankin
Chief Financial Officer
Waste Management, Inc.
800 Capitol Street, Suite 3000
Houston, TX 77002

Re: Waste Management, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2021
Filed February 15, 2022
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.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation