

February 8, 2008

Mail Stop 7010

*By U.S. Mail and facsimile to (480)718-4398*

John J. Zillmer  
Chairman and Chief Executive Officer  
Allied Waste Industries, Inc.  
18500 North Allied Way  
Phoenix, Arizona 85054

**Re: Allied Waste Industries, Inc.  
Definitive 14A  
Filed April 10, 2007  
File No. 001-14705**

Dear Mr. Zillmer:

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 letters 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) 551-3687.

Sincerely,

Carmen Moncada-Terry  
Attorney Advisor