FORM 3

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

OMB APPROVAL							
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Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

Cowan Grace			Date of Event equiring Staten Month/Day/Year 1/17/2011	nent	3. Issuer Name and Ticker or Trading Symbol WASTE MANAGEMENT INC [WM]							
(Last) 1001 FANNIN	(First) I STREET	(Middle)			Relationship of Reporting Personal (Check all applicable) Director		10% Owne	er (N	5. If Amendment, Date of Original Filed (Month/Day/Year)			
SUITE 4000					X	X Officer (give title below) Sr. VP Customer Ex	Other (specify below) xperience		6. Individual or Joint/Group Filing (Check Applicable Line) X Form filed by One Reporting Person			
(Street) HOUSTON	TX	77002					-			y More than One		
(City)	(State)	(Zip)										
Table I - Non-Derivative Securities Beneficially Owned												
1. Title of Security (Instr. 4)						ally Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)		4. Nature of Indirect Beneficial Ownership (Instr. 5)			
Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)												
1. Title of Derivative Security (Instr. 4) 2. Date Exercisable a Expiration Date (Month/Day/Year)			ate	Underlying Derivative Security (Instr. 4) Conve		Conversio or Exercis	Form:	6. Nature of Indirect Beneficial Ownership (Instr. 5)				
			Date Exercisable	Expiration Date	n Title		Amount or Number of Shares	Price of Derivative Security	Direct (D) or Indirect (I) (Instr. 5)			

Explanation of Responses:

Remarks:

gcpoa.txt Ms. Cowan currently holds no Waste Management common stock.

No securities are beneficially owned.

Linda J. Smith, Attorney-in-

01/24/2011

<u>fact</u>

** Signature of Reporting Person

Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

- * If the form is filed by more than one reporting person, see Instruction 5 (b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.

Know all by these presents, that the undersigned hereby constitutes and appoints each of Rick L Wittenbraker, John Tsai, Courtney Tippy and Linda J. Smith as the undersigned's true and lawful attorneys-in-fact, with full power of substitution, to:

- (1) execute for and on behalf of the undersigned, in the undersigned's capacity as a reporting person of Waste Management, Inc. (the "Company") pursuant to Section 16 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and the rules and regulations thereunder, Forms 3, 4 and 5 in accordance with Section 16(a) of the Exchange Act and any Form 144, Form 8-K or other form required to be filed relating to the transaction covered by such report (collectively, the "Required Forms");
- (2) do and perform any and all acts for and on behalf of the undersigned which may be necessary or desirable to complete and execute any such Required Forms and timely file such Required Forms with the United States Securities and Exchange Commission, any stock exchange, or other authority or body; and
- (3) take any other action of any type whatsoever in connection with the foregoing which, in the opinion of any of such attorneys-in-fact or their substitutes, may be of benefit to, in the best interest of, or legally required by, the undersigned, it being understood that the documents executed by any of such attorneys-in-fact or their substitutes on behalf of the undersigned pursuant to this Power of Attorney shall be in such form and shall contain such terms and conditions as any of such attorneys-in-fact or their substitutes may approve in the discretion of any such person.

The undersigned hereby grants to each such attorney-in-fact or their substitutes full power and authority to do and perform any and every act and thing whatsoever requisite, necessary, or proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that any of such attorneys-in-fact, or the substitute or substitutes of any of such attorneys-in-fact, shall lawfully do or cause to be done by virtue of this Power of Attorney and the rights and powers herein granted. The undersigned acknowledges that the foregoing attorneys-in-fact or their substitutes, in serving in such capacity at the request of the undersigned, are not assuming, nor is the Company assuming, any of the undersigned's responsibilities to comply with Section 16 of the Exchange Act or any other law, rule or regulation.

This Power of Attorney shall remain in full force and effect until the undersigned is no longer required to file Required Forms with respect to the undersigned's holdings of and transactions in securities issued by the Company, unless earlier revoked by the undersigned in a signed writing delivered to the foregoing attorneys-in-fact.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 18th day of January, 2011.

Signature: /s/Grace Cowan Name: Grace Cowan