

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): September 15, 1998

Waste Management, Inc.
(Exact name of Registrant as specified in its charter)

Delaware
(State or other
jurisdiction of
incorporation)

1-12154
(Commission
File Number)

73-1309529
(I.R.S. Employer
Identification No.)

1001 Fannin Street, Suite 4000
Houston, Texas
(Address of principal executive offices)

77002
(Zip Code)

Registrant's telephone number, including area code: (713) 512-6200

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Item 4. Change in Registrant's Certifying Accountant.

(a) Previous independent accountants

On Tuesday, September 15, 1998, upon the recommendation of the Registrant's Audit Committee, the Board of Directors of the Registrant resolved that the Registrant would retain Arthur Andersen LLP as the Registrant's independent accountants.

The reports of PricewaterhouseCoopers LLP ("PwC") on the consolidated financial statements of the Registrant as of December 31, 1997 and 1996 and for the three years in the period ended December 31, 1997, included in the Registrant's annual report on Form 10-K contained no adverse opinion or disclaimer of opinion and were not qualified as to uncertainty, audit scope or accounting principles.

The decision to change independent accountants was made by the Registrant's Audit Committee and approved by its Board of Directors. Arthur Andersen LLP was previously the independent accountants of Waste Management Holdings, Inc. (formerly known as Waste Management, Inc.). In July 1998, a subsidiary of the Registrant was merged with and into Waste Management Holdings, Inc.

During the fiscal years ended December 31, 1997 and December 31, 1996 and the six-month period ending June 30, 1998, there have been no disagreements with PwC on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which

disagreements if not resolved to the satisfaction of PwC would have caused them to make reference thereto in their report on the consolidated financial statements for such periods.

During the periods described in the preceding sentence, there have been no reportable events (as defined in Regulation S-K, Item 304(a)(1)(v)).

The Registrant has requested that PwC furnish it with a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the above statements. A copy of such letter, dated September 16, 1998, is filed as Exhibit 16.1 to this Form 8-K.

(b) New independent accountants

On September 15, 1998, upon the recommendation of the Registrant's Audit Committee, the Board of Directors of the Registrant resolved to engage Arthur Andersen LLP as its new independent accountants to audit the Registrant's financial statements. On August 10, 1998, the Registrant engaged Arthur Andersen LLP as independent accountants in

connection with the preparation of supplemental financial statements as of December 31, 1997 and 1996 and for the three years in the period ended December 31, 1997, which present the consummation of the merger of a wholly owned subsidiary of the Registrant with and into Waste Management Holdings, Inc. (formerly known as Waste Management, Inc.) and the delivery of a letter in connection with the proposed merger of a wholly owned subsidiary of Registrant with and into Eastern Environmental Services, Inc. as to whether such merger will qualify for "pooling of interests" accounting treatment.

Item 7. Financial Statements and Exhibits.

- (a) Financial statements of businesses acquired.

Not applicable.

- (b) Pro forma financial information.

Not applicable.

- (c) Exhibits.

16.1 Letter from PricewaterhouseCoopers LLP to the Securities and Exchange Commission regarding the change in the Registrant's certifying accountant.

EXHIBIT INDEX

Exhibit No.	Description
16.1	Letter from PricewaterhouseCoopers LLP to the Securities and Exchange Commission regarding the change in the Registrant's certifying accountant.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: September 22, 1998

WASTE MANAGEMENT, INC.

/s/ Gregory T. Sangalis

Name: Gregory T. Sangalis
Title: Senior Vice President and Secretary

Exhibit 16.1

PricewaterhouseCoopers

PricewaterhouseCoopers
1100 Louisiana Street
Suite 4100
Houston TX 77002
Telephone (713) 757 5200
Facsimile (713) 757 5249

September 16, 1998

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

Commissioners:

We have read the statements made by Waste Management, Inc. (copy attached), which we understand will be filed with the Commission, pursuant to Item 4 of Form 8-K, as part of the Company's Form 8-K report dated September 15, 1998. We agree with the statements concerning our Firm in such Form 8-K.

Very truly yours,

/s/ PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP