

March 30, 2022

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

Inc.

Fiscal Year Ended December 31, 2021
2022

Re: Waste Management,
Form 10-K for the
Filed February 15,
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