

September 17, 2013

**Via EDGAR**

Mr. John Cash  
Division of Corporation Finance  
United States Securities and Exchange Commission  
Washington D.C. 20549

**Re: Waste Management, Inc.**  
Letter Dated August 27, 2013  
Form 10-K for the Year Ended December 31, 2012  
Filed February 14, 2013  
Form 10-Q for the Period Ended June 30, 2013  
Filed July 30, 2013  
File No. 1-12154

Dear Mr. Cash:

Waste Management, Inc. has received the above referenced comment letter, and in accordance with our conversation with Ms. Lisa Etheredge, hereby notifies you that it expects to provide a response by October 2, 2013.

Respectfully,

/s/ Courtney A. Tippy

Courtney A. Tippy

Senior Legal Counsel – Corporate & Securities