

CASELLA WASTE SYSTEMS, INC.

25 Greens Hill Lane
Rutland, VT 05701

November 2, 2012

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, DC 20549

Re: Casella Waste Systems, Inc.
Registration Statement on Form S-4

Ladies and Gentlemen:

This letter supplements the Registration Statement on Form S-4 of Casella Waste Systems, Inc., a Delaware corporation (the "Company"), with respect to an offer to exchange up to \$128.035 million aggregate principal amount of the Company's 7.75% Senior Subordinated Notes due 2019 (the "New Notes") that have been registered under the Securities Act of 1933, as amended (the "Securities Act"), for any and all of the Company's outstanding unregistered 7.75% Senior Subordinated Notes due 2019 (the "Old Notes"). The Old Notes were originally issued on January 26, 2011 and October 9, 2012 in offerings exempt from registration pursuant to Rule 144A and Regulation S under the Securities Act. The Company is registering this offer to exchange (the "Exchange Offer") pursuant to a Registration Statement on Form S-4 in reliance on the position of the staff of the Securities and Exchange Commission (the "Staff") enunciated in Exxon Capital Holdings Corporation (available May 13, 1988), Morgan Stanley & Co. Incorporated (available June 5, 1991) and Shearman & Sterling (available July 2, 1993). The Company represents as follows:

(a) The Company has not entered into any arrangement or understanding with any person to distribute the New Notes to be received in the Exchange Offer and, to the best of the Company's information and belief, each person participating in the Exchange Offer is acquiring the New Notes in the ordinary course of its business and has no arrangement or understanding with any person to participate in the distribution of the New Notes to be received in the Exchange Offer.

(b) In this regard, the Company will make each person participating in the Exchange Offer aware (through the Exchange Offer prospectus or otherwise) that if such person is participating in the Exchange Offer for the purpose of distributing the New Notes to be acquired in the Exchange Offer, such person (i) cannot rely on the position of the Staff enunciated in Exxon Capital Holdings Corporation (available May 13, 1988) or interpretive letters to similar effect and (ii) must comply with registration and prospectus delivery requirements of the Securities Act in connection with any secondary resale transaction.

(c) The Company acknowledges that such a secondary resale transaction by such person participating in the Exchange Offer for the purpose of distributing the New Notes should be covered by an effective registration statement containing the selling security holder information required by Item 507 of Regulation S-K under the Securities Act.

(d) The Company will make each person participating in the Exchange Offer aware (through the Exchange Offer prospectus or otherwise) that any broker-dealer who holds Old Notes acquired for its own account as a result of market-making activities or other trading activities, and who receives New Notes in exchange for such Old Notes pursuant to the Exchange Offer, may be a statutory underwriter and must deliver a prospectus meeting the requirements of the Securities Act (as described in Shearman & Sterling (available July 2, 1993)) in connection with any resale of such New Notes.

(e) The Company represents that, with respect to any broker dealer that participates in the Exchange Offer with respect to Old Notes acquired for its own account as a result of market-making activities or other trading activities, each such broker-dealer must confirm that it has not entered into any arrangement or understanding with any person or entity to distribute the New Notes.

(f) The Company will include in the transmittal letter (or similar documentation) to be executed or otherwise agreed to by an exchange offeree in order to participate in the Exchange Offer the following additional provisions:

- (i) If the exchange offeree is not a broker-dealer, an acknowledgment that it is not engaged in, and does not intend to engage in, a distribution of the New Notes.
- (ii) If the exchange offeree is a broker-dealer holding Old Notes acquired for its own account as a result of market-making activities or other trading activities, an acknowledgment that it will deliver a prospectus meeting the requirements of the Securities Act in connection with any resale of New Notes received in respect of such Old Notes pursuant to the Exchange Offer; and a statement to the effect that by so acknowledging and by delivering a prospectus, such broker-dealer will not be deemed to admit that it is an “underwriter” within the meaning of the Securities Act.

Very truly yours,

CASELLA WASTE SYSTEMS, INC.

By: /s/ John W. Casella

John W. Casella

Chairman and Chief Executive Officer