

February 11, 2011

**By EDGAR Submission**

Securities and Exchange Commission  
Division of Corporate Finance  
100 F Street, N.E.  
Mail Stop 7010  
Washington, D.C. 20549

Attention: Jeffrey Gordon

**Re: Casella Waste Systems, Inc.**  
**Form 10-K for the Fiscal Year Ended April 30, 2010**  
**Forms 10-Q for the Fiscal Quarters ended July 31, 2010**  
**and October 31, 2010**  
**File No. 0-23211**

Dear Mr. Gordon:

This letter relates to the letter, dated February 3, 2011 (the "Letter"), from John Hartz of the Staff of the Securities and Exchange Commission to Edwin D. Johnson, Senior Vice President and Chief Financial Officer of Casella Waste Systems, Inc. (the "Company").

On behalf of the Company, this letter confirms that, as Mr. Johnson discussed by telephone with you on February 9, 2011, the Company will respond to the Letter on or before March 3, 2011.

If you require additional information, please do not hesitate to contact me at (617) 526-6443.

Sincerely,

/s/ Clark W. Petschek

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Clark W. Petschek

cc: Edwin D. Johnson  
David L. Schmitt, Esq.

Wilmer Cutler Pickering Hale and Dorr LLP, 60 State Street, Boston, Massachusetts 02109

Beijing Berlin Boston Brussels Frankfurt London Los Angeles New York Oxford Palo Alto Waltham Washington

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