



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

March 10, 2011

Mr. Edwin D. Johnson
Senior Vice President and Chief Financial Officer
Casella Waste Systems, Inc.
25 Greens Hill Lane
Rutland, VT 05701

**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, October 31,
2010 and January 31, 2011
File No. 0-23211**

Dear Mr. Johnson:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Hartz
Senior Assistant
Chief Accountant