April 19, 2022

Brian DelGhiaccio Chief Financial Officer Republic Services, Inc. 18500 North Allied Way Phoenix, Arizona 85054

Inc.

Fiscal Year Ended December 31, 2021

2022

February 10, 2022

Re: Republic Services,

Form 10-K for

Filed February 11,

Form 8-K filed

File No. 001-14267

Dear Mr. DelGhiaccio:

 $$\operatorname{\mathtt{We}}$ have completed our review of your filings. We remind you that the company and its

 $$\operatorname{\mathtt{man}}$ agement 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