



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

June 23, 2009

Mr. Tod C. Holmes  
Executive Vice President and Chief Financial Officer  
Republic Services, Inc.  
18500 North Allied Way  
Phoenix, AZ 85054

**Re: Republic Services, Inc.**  
**Form 10-K for the year ended December 31, 2008**  
**File No. 1-14267**

Dear Mr. Holmes:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

If you have any questions regarding our review of your filings, please direct them to Mindy Hooker, Staff Accountant, John Hartz, Senior Assistant Chief Accountant at (202) 551-3689, or to the undersigned at (202) 551-3768.

Sincerely,

John Cash  
Branch Chief