
SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, DC 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): April 26, 2004

Waste Management, Inc.

(Exact Name of Registrant as Specified in Charter)

Delaware

(State or Other Jurisdiction of Incorporation)

1-12154

(Commission File Number)

73-1309529

(IRS Employer Identification No.)

1001 Fannin, Suite 4000 Houston, Texas
(Address of Principal Executive Offices)

77002
(Zip Code)

Registrant's Telephone number, including area code: (713) 512-6200

(Former Name or Former Address, if Changed Since Last Report)

TABLE OF CONTENTS

[Item 5. Other Events](#)

[Item 7. Financial Statements, Pro Forma Financial Information and Exhibits](#)

[SIGNATURES](#)

[Exhibit Index](#)

[Opinion of John S. Tsai](#)

[Table of Contents](#)

Item 5. Other Events

On April 26, 2004, Waste Management, Inc. (the “Company”) filed a prospectus supplement pursuant to Rule 424 of the Securities Act of 1933, as amended, to its registration statement on Form S-3 (No. 333-97697) (the “Registration Statement”), to register the issuance of 19,942 shares of its common stock, par value \$0.01 per share (the “Common Stock”), upon exercise of outstanding warrants of the Company.

The Company is filing a legal opinion issued in connection with the issuance of its shares of Common Stock as exhibit 5.1 hereof, to be incorporated by reference into the Registration Statement.

Item 7. Financial Statements, Pro Forma Financial Information and Exhibits

(c) Exhibits.

5.1 Opinion of John S. Tsai.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has caused this report to be signed on its behalf by the undersigned, hereunto duly authorized.

WASTE MANAGEMENT, INC.

Date: April 26, 2004

By: /s/ Rick L Wittenbraker
Rick L Wittenbraker
Senior Vice President, General Counsel and Assistant Secretary

Exhibit Index

5.1 Opinion of John S. Tsai.

[WASTE MANAGEMENT LETTERHEAD]

April 26, 2004

Waste Management, Inc.
1001 Fannin Street, Suite 4000
Houston, Texas 77002

Gentlemen,

I am Vice President and Assistant General Counsel – Corporate & Securities of Waste Management, Inc., a Delaware corporation (the “Company”), and have acted in such capacity in connection with the sale of 19,942 shares of the Company’s common stock, par value \$0.01 per share (the “Common Stock”), pursuant to the exercise of warrants dated April 26, 1996 (the “Warrants”). The 19,942 shares of Common Stock are being issued under a registration statement on Form S-3 (No. 333-97697) filed under the Securities Act of 1933, as amended.

I have examined corporate documents of the Company, including its Certificate of Incorporation and Bylaws, and resolutions adopted by its board of directors and committees thereof. I have also examined the Registration Statement, together with the exhibits thereto, and such other documents that I have deemed necessary for the purposes of expressing the opinion contained herein. I have relied on representations made by and certificates of the officers of the Company and public officials with respect to certain facts material to my opinion. I have made no independent investigation regarding such representations and certificates.

Based upon the foregoing, I am of the opinion that when payment for the shares of Common Stock has been made pursuant to the Warrants, the Common Stock issued thereupon will be validly issued, fully paid and nonassessable.

I hereby consent to the filing of this opinion as an exhibit to the Registration Statement.

Very truly yours,

/s/ John S. Tsai
John S. Tsai
Vice President & Assistant General
Counsel – Corporate & Securities