



DIVISION OF
CORPORATION FINANCE
MAIL STOP 7010

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

February 2, 2006

Mr. E. Mark Rajkowski
Senior Vice President and Chief Financial Officer
MeadWestvaco Corporation
One High Ridge Park
Stamford, CT 06905

Re: MeadWestvaco Corporation
Form 10-K for the Fiscal Year Ended December 31, 2004
Filed March 16, 2005
File No. 001-31215

Dear Mr. Rajkowski:

We have completed our review of your 2004 Form 10-K and do not, at this time, have any further comments.

Sincerely,

Karl Hiller
Branch Chief