



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 3561

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0405

July 7, 2008

**By U.S. Mail and facsimile to (203) 461-7490**

Mr. E. Mark Rajkowski  
Chief Financial Officer  
MeadWestvaco Corporation  
11013 West Broad Street  
Glen Allen, VA 23060

**Re: MeadWestvaco Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Filed April 16, 2007  
File No. 001-31215**

Dear Mr. Rajkowski:

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

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services