



DIVISION OF
CORPORATION FINANCE
MAIL STOP 3561

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

May 4, 2010

By U.S. mail and facsimile

Mr. John A. Luke, Jr.
Chief Executive Officer
MeadWestvaco Corporation
501 South 5th Street
Richmond, Virginia 23219-0501

Re: MeadWestvaco Corporation
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed February 23, 2010
File No. 001-31215

Dear Mr. Luke:

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

Sincerely,

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