



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 5<sup>th</sup> 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