



DIVISION OF  
CORPORATION FINANCE

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

May 5, 2011

Via Email

E. Mark Rajowski  
Chief Financial Officer  
MeadWestvaco Corporation  
501 South 5<sup>th</sup> Street  
Richmond, VA 23219-0501

**Re: MeadWestvaco Corporation  
Form 10-K  
Filed February 28, 2011  
File No. 001-31215  
Supplemental response letter  
Dated April 21, 2011**

Dear Mr. Rajowski:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ David Link for

John Reynolds  
Assistant Director