



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 5th 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