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MeadWestvaco

E. Mark Rajkowski Senior Vice President and Chief Financial Officer

January 8, 2007



LETTER OF COMMENT NO. 95

Mr. Robert H. Herz Chairman, Financial Accounting Standards Board 401 Merritt 7 PO Box 5116 Norwalk, Ct 06856-5116

Dear Mr. Chairman:

On behalf of MeadWestvaco Corporation, I strongly urge the Financial Accounting Standards Board to delay the effective date of FIN 48 on Accounting for Uncertainty in Income Taxes to allow companies sufficient time to address the substantive, procedural and documentation challenges posed by the new interpretation. Specifically, I recommend that the effective date of FIN 48 be deferred to fiscal years beginning after December 15, 2007.

The significant effort, time and cost of implementing this interpretation was not adequately understood, and therefore, extending the deadline for implementing FIN 48 will provide companies and their independent auditors more time to adequately resolve unanswered questions and thus reduce the likelihood of diversity in practice which in part prompted the development of FIN 48 in the first instance.

Sincerely,

l. Mark Rajkowsk