

**IMPORTANT TAX INFORMATION
FOR FORTUNE BRANDS STOCKHOLDERS**



PLEASE RETAIN FOR YOUR RECORDS

August 17, 2005

Dear Fortune Brands Stockholder:

The purpose of this letter is to assist you in determining the tax consequences to you of the pro rata distribution (the "Distribution") of shares of Common Stock of ACCO Brands Corporation ("ACCO") to holders of Common Stock of Fortune Brands, Inc. ("Fortune") by Fortune, which was completed on August 16, 2005. The tax consequences discussed include the allocation of your tax basis between your Fortune Common Stock and the ACCO Common Stock you received. The allocation of your tax basis will affect the gain or loss you will recognize on the sale or other disposition of these shares, including the deemed sale of any fractional shares you are deemed to receive that should be reported on your 2005 tax return.

In the Distribution, each holder of Fortune Common Stock received one share of ACCO Common Stock for every 4.255 shares of Fortune Common Stock held as of the close of business on August 9, 2005.

Stockholders do not need to surrender or exchange their Fortune stock certificates in order to receive the ACCO Common Stock to which they are entitled and will not be receiving new Fortune stock certificates. Your ownership of ACCO Common Stock will be registered only in book-entry form and you will receive a stock distribution statement indicating the number of shares of ACCO Common Stock that have been credited to you.

In general, fractional shares of ACCO Common Stock which Fortune stockholders would be entitled to receive will be aggregated and sold in the open market. Checks representing the cash value of the fraction of any share of ACCO Common Stock to which Fortune stockholders would have been entitled are being mailed. Participants in the (1) Fortune Brands Retirement Savings Plan, (2) the Fortune Brands Hourly Employee Retirement Savings Plan and (3) the Future Brands Retirement Savings Plan (collectively, the "Fortune Savings Plans") will be credited with full and fractional shares of ACCO Common Stock based on the number of shares of Fortune Common Stock held in their plan accounts.

Fortune has received a legal opinion to the effect that the Distribution will qualify as a tax-free distribution to holders of Fortune Common Stock for U.S. federal income tax purposes. The opinion is not binding on the Internal Revenue Service ("IRS").

The opinion is subject to certain factual representations and assumptions which, if incorrect in any material respect, could cause the opinion to become invalid. Fortune is not aware of any facts or circumstances that could cause such representations and assumptions to be incorrect.

Based on the opinion, no tax gain or loss will be recognized by a Fortune stockholder solely as a result of the receipt of ACCO Common Stock in the Distribution, except that a Fortune stockholder who receives a cash payment in lieu of a fractional share of ACCO Common Stock will recognize gain or loss equal to the difference between the cash received and the amount of tax basis allocable to the fractional share. Such gain or loss will be capital gain or loss if the fractional share would have been held by the stockholder as a capital asset.

For Further Information Contact: (847) 484-4538 or go to www.fortunebrands.com

Tax Basis Allocation and Holding Period

To determine the U.S. federal income tax basis in your shares of Fortune Common Stock and your newly received shares of ACCO Common Stock (including fractional shares), you must allocate among such shares the tax basis in your Fortune Common Stock immediately before the Distribution.

Based upon the average of the high and low trading prices on August 17, 2005 of Fortune Common Stock, as reported on the New York Stock Exchange ("NYSE"), and of the ACCO Common Stock, as reported on the NYSE, (1) 93.9804% of your tax basis should be allocated to your Fortune Common Stock and (2) the balance, 6.0196%, should be allocated to your newly received ACCO Common Stock (including any fractional share interest).

The tax basis in your shares of Fortune Common Stock before the Distribution generally is equal to the cost of the shares, including commissions (or, if you acquired shares of Fortune Common Stock as a result of a transaction other than a purchase, the tax basis allocated to such shares as a result of such transaction). If you acquired your shares of Fortune Common Stock at different times and at different costs, you will need to make separate basis calculations for each group of shares. **Please consult your tax advisor to determine your tax basis in your Fortune Common Stock to be allocated.**

Your holding period for U.S. federal income tax purposes for the newly received ACCO Common Stock is the same as your holding period for your Fortune Common Stock with respect to which the ACCO Common Stock was received, unless you fall within a special category of holder such as a dealer or trader who did not hold the Fortune Common Stock as a capital asset on August 16, 2005.

EXAMPLE

Assume that on August 9, 2005, you owned 100 shares of Fortune Common Stock with a tax basis of \$50 for each share, for a total tax basis of \$5,000. You would have been entitled to receive 23.5018 shares of ACCO Common Stock in the Distribution, although you would actually have received 23 shares of ACCO Common Stock plus a cash payment in lieu of a .5018 fractional share of ACCO Common Stock.

Calculation of New Tax Basis

	<u>% of Basis Allocable</u>		<u>Original Cost Basis in Fortune Common Stock</u>		<u>Total Allocated Basis</u>		<u>Number of Shares of Fortune Common Stock or ACCO Common Stock Received</u>		<u>New Tax Basis Per Share</u>
Fortune Common Stock	93.9804%	X	\$5,000	=	\$4,699.02	÷	100	=	\$46.9902
ACCO Common Stock	6.0196%	X	\$5,000	=	\$300.98	÷	23.5018	=	\$12.8066

Your new tax basis in your 100 shares of Fortune Common Stock would be \$4,699.02.

Your tax basis in the 23 shares of ACCO Common Stock would be \$294.55

Your tax basis with respect to the cash payment in lieu of a .5018 fractional share of ACCO Common Stock would be \$6.43.

Any gain or loss you realize in connection with the sale of the fractional share of ACCO Common Stock will be recognized by you in 2005 (assuming you are a calendar year taxpayer).

Statements in U.S. Federal Income Tax Return

U.S. Treasury regulations require each stockholder to attach to his or her 2005 U.S. federal income tax return a signed statement setting forth certain prescribed information about the Distribution of ACCO Common Stock. For this purpose, we are enclosing a sample statement which you may complete and use when filing your 2005 tax return.

Shares of Fortune Common Stock held in a plan account by a participant in any of the Fortune Savings Plans are not treated as owned by the participant for purposes of these filing requirements. Accordingly, a participant in any of the Fortune Savings Plans who does not otherwise own Fortune Common Stock is not required to attach the statement referred to above to his or her 2005 tax return. Further, a participant who does otherwise own Fortune Common Stock is not required to reflect the number of shares of ACCO Common Stock credited to his or her Fortune Savings Plan account on the statement attached to his or her 2005 tax return.

The information in this letter represents our understanding of existing U.S. federal income tax law and regulations and does not constitute tax advice. It does not purport to be complete or to describe tax consequences that may apply to particular categories of stockholders, including in particular, the possibility of applying different methods for allocating tax basis.

To ensure compliance with requirements imposed by the IRS, we inform you that any U.S. tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties under the Internal Revenue Code of 1986, as amended.

Each stockholder should consult a tax advisor as to the particular consequences of the Distribution under U.S. federal, state and local tax laws and foreign tax laws, including, in particular, tax basis allocation rules and the effect of possible changes in tax laws that may affect the description set forth above.

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Questions about the information in this letter should be directed as follows:

Fortune Brands, Inc.
300 Tower Parkway
Lincolnshire, IL 60069
Attention: Stockholder Services
Telephone: (847) 484-4538

Sincerely,

FORTUNE BRANDS, INC.

STATEMENT OF COMMON STOCKHOLDER OF FORTUNE BRANDS, INC., A DELAWARE CORPORATION, FILED PURSUANT TO TREASURY REGULATION SECTION 1.355-5(b), WITH RESPECT TO THE DISTRIBUTION OF STOCK OF ACCO BRANDS CORPORATION, A DELAWARE CORPORATION

1. The undersigned, a stockholder owning Common Stock of Fortune Brands, Inc. ("Fortune"), received a distribution on August 16, 2005 of shares of Common Stock of ACCO Brands Corporation ("ACCO"), in a distribution which is subject to Section 355 of the Internal Revenue Code of 1986, as amended (the "Code").
2. The names and addresses of the corporations involved are:
 - a. Fortune Brands, Inc.
300 Tower Parkway
Lincolnshire, Illinois 60069
 - b. ACCO Brands Corporation
300 Tower Parkway
Lincolnshire, Illinois 60069
3. The undersigned surrendered no stock or securities of Fortune in connection with the distribution.
4. The undersigned received _____ shares (including fractional shares) of Common Stock of ACCO in the distribution.
5. Fortune received a legal opinion to the effect that the distribution will constitute a spin-off under Section 355 of the Code.

Stockholder Signature

Stockholder Signature (if joint return filed)

THIS STATEMENT SHOULD BE COMPLETED

AND ATTACHED TO YOUR 2005

FEDERAL INCOME TAX RETURN