

Tax Basis Information Required Under Section 6045B of the Internal Revenue Code

PART I: REPORTING ISSUER

As further described below, a wholly owned subsidiary of ACCO Brands Corporation (“ACCO”) merged with and into Monaco SpinCo Inc. (“SpinCo”). Stockholders of SpinCo received shares of ACCO common stock in the Merger (as defined below).

ACCO Brands Corporation

EIN number: 36-2704017
Ticker symbol: ACCO
CUSIP number: 00081T108

Monaco SpinCo Inc.

EIN number: 45-4092913

Shares of SpinCo common stock distributed to stockholders of MeadWestvaco Corporation (“MWV”) were delivered to the distribution agent for the Distribution (as defined below) and held for the benefit of such stockholders and were exchanged for shares of ACCO common stock in the Merger, as described below. SpinCo stock did not trade, and does not have a ticker symbol or CUSIP number.

PART II: ORGANIZATIONAL ACTION

CONSULT YOUR TAX ADVISOR

The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the “Code”), and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations relating to the effects of the Merger on the tax basis of ACCO stock received in the Merger in exchange for SpinCo stock. The information contained herein does not constitute tax advice and does not purport to be complete or to describe the consequences that may apply to particular categories of shareholders. Neither SpinCo nor ACCO provides tax advice to its shareholders. The example provided below is illustrative and is being provided pursuant to Section 6045B of the Code and as a convenience to shareholders and their tax advisors when establishing their specific tax position. You are urged to consult your own tax advisor regarding the particular consequences of the Merger to you, including the applicability and effect of all U.S. federal, state and local and foreign tax laws. We urge you to read the amended registration statement on Form S-4 of ACCO, as filed with the Securities and Exchange Commission on March 23, 2012

(“Form S-4”), as amended, noting especially the discussion on page 89 of the proxy statement/prospectus-information statement contained therein under the heading “MATERIAL U.S. INCOME TAX CONSEQUENCES OF THE SEPARATION, THE DISTRIBUTION AND THE MERGERS”. You may access the Form S-4 at ACCO’s website at www.accobrand.com in the Investor Relations section, under Financial Reports & SEC filings or at www.sec.gov.

Item 14 – Description of organizational action

MWV distributed to its stockholders (the “Distribution”) on a pro rata basis all of the issued and outstanding shares of common stock of MWV’s wholly owned subsidiary, SpinCo, effective as of 12:02 a.m. New York City Time on May 1, 2012. Each MWV stockholder received one share of SpinCo common stock for each share of MWV common stock owned as of the close of business on April 24, 2012 (the “Record Date”). Immediately thereafter, effective as of 12:03 a.m. New York City Time, a wholly owned subsidiary of ACCO Brands Corporation merged with and into SpinCo (the “Merger”) and each share of SpinCo common stock was converted into the right to receive 0.32986547 of a share of ACCO common stock. As a result, each MWV stockholder received 0.32986547 of a share of ACCO common stock for each share of SpinCo common stock held by such stockholder immediately prior to the Merger. In the Merger, any fractional share of ACCO common stock was sold on the open market, with the resulting cash proceeds of the sale distributed to MWV stockholders otherwise entitled to the fractional share of ACCO common stock. Following the Merger and as part of a single, integrated transaction, SpinCo merged with and into a wholly owned LLC subsidiary of ACCO (the “LLC Merger”, and together with the Merger, the “Mergers”).

MWV common stock trades under the ticker symbol “MWV”. Shares of SpinCo common stock distributed to MWV stockholders were delivered to the distribution agent for the Distribution and held for the benefit of such stockholders and were exchanged for shares of ACCO common stock in the Merger, as described above. ACCO common stock trades under the ticker symbol “ACCO”.

Item 15 – Description of the quantitative effect of the organizational action on the basis of the security in the hands of the U.S. taxpayer as an adjustment per share or as a percentage of old stock basis

The receipt by a SpinCo stockholder of ACCO common stock in exchange for SpinCo common stock in the Merger has an effect on such stockholder’s tax basis. Generally, a SpinCo stockholder’s aggregate tax basis in the shares of ACCO common stock received by such stockholder in the Merger, including any fractional shares of ACCO common stock deemed received by the stockholder, will equal such stockholder’s aggregate tax basis in the SpinCo common stock surrendered in the Merger.

The receipt by a SpinCo stockholder of cash in lieu of fractional shares of ACCO common stock will be treated as if the fractional shares had been distributed to the SpinCo stockholders in connection with the Mergers and then had been disposed of by such

stockholders for the amount of such cash in a sale or exchange pursuant to which gain or loss is recognized.

Item 16 – Description of the calculation of the change in basis and the data that supports the calculation

The following is an example of how the previously-described approach to basis determination would be applied:

Assumptions:

Shares of SpinCo common stock owned: 1,000

SpinCo stockholder's aggregate tax basis (assumed to be \$2.74627 per share): \$2,746.27

Whole shares of ACCO common stock received in the Merger (1,000 shares of SpinCo common stock multiplied by the merger ratio of 0.32986547 and rounding down the product thereof): 329

Number of fractional shares of ACCO common stock for which cash is paid: 0.86547

Basis per share of ACCO common stock received (\$2.74627 basis per share of SpinCo common stock divided by merger ratio of 0.32986547): \$8.325424/share

Aggregate tax basis in whole shares of ACCO common stock received in the Merger (329 x \$8.325424): \$2,739.065

Tax basis in fractional share deemed sold (0.86547 x \$8.325424): \$7.205405

Item 17/18 – List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based and ability of any resulting loss to be recognized

MWV stockholders will not recognize gain or loss for U.S. federal income tax purposes on the receipt of shares of ACCO common stock (including any fractional share interests deemed received) in exchange for shares of SpinCo common stock pursuant to the Merger pursuant to Sections 354 and 368(a) of the Code. The tax basis calculations resulting from the Mergers are governed by Section 358(a) of the Code.

The receipt by a SpinCo stockholder of cash in lieu of fractional shares of ACCO common stock will be treated as if the fractional shares had been distributed to the SpinCo stockholders in connection with the Mergers and then had been disposed of by such stockholders for the amount of such cash in a sale or exchange pursuant to which gain or loss is recognized under Section 1001 of the Code.

Item 19 – Provide any other information necessary to implement the adjustment

The merger and resulting stock exchange became effective on May, 2012. For a SpinCo shareholder whose taxable year is the calendar year, the reportable tax year is 2012.

For additional information on the effect of the Distribution on the tax basis of MWV and SpinCo common stock, please see the Form 8937 (and the attachment thereto) with respect to the Distribution posted on MWV's website at <http://www.meadwestvaco.com> in the Investor Relations Section.

Please note that some brokerage houses might not use the information provided in this document, and the information is only provided as an example of one potential method. There are various ways brokerage houses may calculate the cost basis determination. Please contact your individual brokerage house to determine which calculation they may have used and contact your tax advisor for additional information and clarification.

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The information in this document does not constitute tax advice and is not intended or written to be used, and cannot be used, for the purposes of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending any transaction or matter addressed herein.