

**MCOP Merger Announcement  
Consumer & Office Products  
Employee Q&A's 12.13.11**

**Healthcare**

**Will medical expenses paid towards meeting the medical deductible be transferred to the ACCO Brands medical plan?**

Yes, we will work with the various vendor partners to establish a process for this to happen. As we move closer to the transaction closing date, we will make details available.

**Pension and Retirement**

**Vesting under MWV Qualified Retirement Plans:**

- A. **Salaried and Non-Bargained Hourly Employees** – If you are not vested in your benefit under the MeadWestvaco Corporation Retirement Plan at the transaction closing date, it will be forfeited and you will not be entitled to any benefit under the terms of the plan.

**Will employees who have the cash balance pension be allowed to rollover their money into a private IRA with no tax consequences and are there any restrictions?**

At the transaction closing date, you will have a choice of all available payment options in the plan or you can request a direct rollover of your benefit to an IRA which will allow you to delay paying taxes on the lump sum amount.

**Will a lump sum payment benefit be available after the transaction closing date?**

After the transaction closing date, a participant who is age 55 (and who is vested) will be able to elect to have his or her pension benefit commence. You will have a choice of all available payment options in the plan. Legacy Mead participants may have additional forms of payments.

**How will I be able to obtain my MWV pension benefit calculation in the future, if I am limited to accessing the MWV Benefit Resource Center after the transaction closing date?**

After the transaction closing date you will have access to your account online and via the MWV Benefits Resource Center. You will be able to model benefit calculations online using different retirement commencement dates. Call the Benefits Resource Center representatives by telephone and they will be able to assist you.

**At the transaction closing date, will the MWV Stock Fund held in the 401(k) plan receive 1 share of ACCO Brands stock for every 3 share of MWV stock?**

401(k) plan participants will receive detailed information on the MWV Stock Fund shortly, as well as other 401(k) related information.

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**Compensation**

**If it is considered business as usual until the transaction closing date for MCOP employees, will eligible employees continue to participate in the 2012 MWV incentive plan until the spin/merger and be paid out at the transaction closing date?**

The 2012 MWV Incentive Plan will not be paid out at the transaction closing date. The 2012 Incentive Plan performance targets in effect immediately prior to the transaction closing date will remain in effect for the entire 2012 calendar year, together with company-wide business goals that apply to ACCO Brands employees. The payout of the 2012 Incentive Plan will occur in the first part of 2013 and will be based upon: 1) MCOP business performance results and the plan's performance targets; 2) Individual contribution to the achieved results; 3) ACCO Brands achieving threshold performance against established goals; and 4) approval of the ACCO Brands Board of Directors.

**General**

**Will employees be able to participate in the U.S. matching gifts and grants for volunteers in 2012?**

Yes, matching gifts and grants for volunteer's applications for donations made or volunteer services performed in 2012 **before** the transaction closing date will be honored. Eligible gifts and grants can be submitted by using the online tool or application form on MWV's intranet. The deadline to submit eligible matching gifts and grants is March 31, 2013.