

**MCOP Merger Announcement
Consumer & Office Products
Employee Q&A 1.18.12**

Compensation

What is the pay cycle at ACCO Brands?

Current pay cycles at ACCO Brands are Bi-weekly (every other Friday – 26 pay periods a year) and Weekly Friday payroll for production employees. The HR Workstream (including both ACCO Brands and MCOP colleagues) will be finalizing the decision on the pay cycles moving forward post-merger. Decisions regarding pay cycles will be communicated as soon as possible.

Will the current pay scales at MWV be similar to ACCO Brands?

MWV and ACCO Brands have agreed that compensation will remain no less than the current compensation level at the time of the merger and for one year from that time. At the close of the transaction, anticipated during the first half of 2012, the HR teams will be working closely with the business to review the pay scales to ensure consistency across similar jobs, pay grades, incentives, titles, etc, in the new company. Both companies have similar philosophies on pay, including pay for performance, internal and external equity and affordability.

Benefits

If severed from ACCO Brands, will my years of service earned at MWV be counted toward the severance benefit?

Yes. Each employee shall be credited with his or her years of service with MWV, with regards to all benefit plans of the new company.

Pension and Retirement for Salaried and Non-union hourly employees

After the transaction closing date, pension benefits at MWV for transferring employees will be “frozen,” how does my pension benefit earn interest or continue to grow?

Final Average Pay (FAP) formula:

After the transaction closing date, your vested benefit under the Final Average Pay (FAP) formula will generally be determined based on your years of service completed and your final average pay (as defined in the plan) at the closing date. The determination is made assuming that you would commence your benefit after you attain normal retirement age (65 or 62 with 20 years of service.). This benefit will be frozen and you will not accrue any additional benefit after the closing date. However, you should be aware that while the plan is designed to pay you at age 65, you are eligible to begin receiving it at any time after reaching age 55; if you elect early payment your retirement benefit will be reduced since it will be payable for a longer period of time (e.g., beginning at age 55 over your life expectancy rather than beginning at age 65 over your life expectancy.) Accordingly, the closer you wait until age 65 before drawing the benefit, the larger your monthly

benefit will be. If you have further questions regarding your monthly benefit, contact the Benefit Resource Center at 1-800-540-4272.

Cash Balance (CB) formula:

If you have a vested benefit in the cash balance formula of the plan, you will receive the cash balance credit for the portion of the 2012 year in which you continue to be actively employed by (or on an approved leave of absence). After the closing date, CB account will continue to grow and will be eligible to receive interest credits each year during which your account remains in the plan. Note that you are eligible to begin receiving any monies in your vested CB account at any time after you terminate employment and do not need to wait until you attain age 55.

Retiree Medical

If an employee transfers to ACCO Brands and is retirement eligible, can they begin retiree medical benefit under MWV's retiree medical plan?

Yes, after the transaction closes, a salaried employee who has attained age 55 with one year of service earned after age 54 may elect to participate in MWV's retiree medical benefit program. Note that this benefit is not subsidized by MWV and is an access benefit plan only, which means that the employee pays 100% of the premium cost (although MWV does bear some administrative cost associated with plan administration). A salaried employee who has five years of service, and is between 54 and 62 as of the closing date, will receive a 50% subsidy for the period of time he or she elects coverage up until the time the employee attains age 65. If you would like to receive retiree medical coverage, you must elect Retiree Medical within 31 days of the transaction closing date, but you do not need to choose to "retire" at that time.

General

Does ACCO Brands offer a tuition reimbursement program?

No, not at this time. ACCO Brands Tuition Reimbursement Program was suspended in 2008.

Does ACCO Brands have an intranet?

Yes, it has several. U.S.-based employees have access to myACCO.com, which provides company news, links to employee benefits information, marketing tools and sales information, and much more. A global version of myACCO.com is available to ACCO Brands colleagues in Canada, Mexico and Asia-Pacific. Europe and Australia/New Zealand currently manage their own intranet sites.

A project is underway to create one global intranet platform for ACCO Brands that will integrate the existing sites and allow for business unit and geographic customization.

Does ACCO Brands have a Foundation or community outreach program that provides funding to United Way or other community-based groups in the communities where its facilities are located?

In recent years, ACCO Brands has channeled its philanthropic efforts into two areas: health and education, supporting organizations that are familiar to MCOP employees.

In 1983 an alliance of office industry executives formed the National Office Products Council, a group dedicated to supporting City of Hope, an independent biomedical, treatment and education institution in the fight to conquer cancer, diabetes, HIV/AIDS and other life-threatening diseases.

ACCO Brands President and Chief Operating Officer Boris Elisman serves on its board. Through employee fundraising drives, company-hosted events and promotions, ACCO has helped the group raise more than \$87 million since its founding.

In 2011 ACCO sponsored the successful ACCO Brands Golf Outing and co-sponsored the 23rd annual Howard Wolf Classic golf tournament. In addition, ACCO is part of an industry-wide effort to raise \$1 million in personal giving to create an endowment for leading-edge diabetes research at City of Hope.

ACCO Brands has also been a strong supporter of the Kids in Need Foundation, an organization that provides free school supplies to teachers through its network of warehouses across the U.S.

ACCO Brands does not have a foundation. The company does encourage its site leadership and employees to identify local needs, and then prioritizes requests for funding and volunteer assistance. Over the years, ACCO has supported many community initiatives in this way.

Is it true that ACCO Brands is moving its headquarters to a new building?

Yes. ACCO Brands has leased office space within the Kemper Lakes Business Center in Long Grove, Ill. The new lease relocates the firm's world headquarters from its current location in Lincolnshire and increases the total square footage by nearly 20,000 square feet. ACCO Brands had been looking for new business space for quite some time and is looking forward to moving its operations to this new facility in March 2013. The move is not connected to the anticipated merger with MWV Consumer & Office Products.

According to Boris Elisman, president and chief operating officer of ACCO Brands, "We're excited about the opportunity to provide our people with a working environment that offers state-of-the-art amenities and the ability to accommodate future business growth. Our employees will be involved in every stage of the design of the new office space, ensuring that we create the ideal environment for collaboration and product innovation."