

Mail Stop 3561

July 7, 2009

Via Facsimile and U.S. Mail

Mr. Neal V. Fenwick  
Chief Financial Officer  
ACCO BRANDS CORPORATION  
300 Tower Parkway  
Lincolnshire, Illinois 60069

**Re: ACCO Brands Corporation  
Form 10-K for the year ended December 31, 2008  
File No. 1-08454**

Dear Mr. Fenwick:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

David R. Humphrey  
Branch Chief