



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

February 2, 2010

Via U.S. Mail and Facsimile (847-478-0073)

Robert J. Keller
Chairman and Chief Executive
Acco Brands Corporation
300 Tower Parkway
Lincolnshire, IL 60069

Re: Acco Brands Corporation
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed March 20, 2009
File No. 1-08454
Response Letter Filed January 14, 2010

Dear Mr. Keller:

We refer you to our comment letter dated December 3, 2009 regarding possible business contacts with Cuba and the Middle East. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief
Office of Global Security Risk

cc: Max Webb
Assistant Director
Division of Corporation Finance