

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

December 14, 2022

Deborah O'Connor Chief Financial Officer ACCO Brands Corporation Four Corporate Drive Lake Zurich, Illinois 60047

> Re: ACCO Brands Corporation Form 10-K for the Year Ended December 31, 2021 Filed February 23, 2022 File No. 001-08454

Dear Deborah O'Connor:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Manufacturing