



DIVISION OF  
CORPORATION FINANCE

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

December 13, 2019

Neal V. Fenwick  
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, 2018**  
**Form 10-Q for the Quarter Ended September 30, 2019**  
**File No. 001-08454**

Dear Mr. Fenwick:

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