

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name MeadWestvaco Corporation			2 Issuer's employer identification number (EIN) 31-1797999	
3 Name of contact for additional information Jason Thompson		4 Telephone No. of contact (804) 444-2556		5 Email address of contact jason.thompson@mwv.com
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 501 South 5th Street			7 City, town, or post office, state, and Zip code of contact Richmond, Virginia 23219	
8 Date of action May 1, 2012		9 Classification and description MeadWestvaco Corporation common stock		
10 CUSIP number 58333417	11 Serial number(s)	12 Ticker symbol MWV	13 Account number(s)	

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ **Please see attachment**

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶

Please see attachment

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶

Please see attachment

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____

Please see attachment

18 Can any resulting loss be recognized? ▶ _____

Please see attachment

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ _____

Please see attachment

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶ *E. Mark Rajkowski*

Date ▶ 5/17/12

Print your name ▶ E. MARK RAJKOWSKI

Title ▶ CHIEF FINANCIAL OFFICER

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Tax Basis Information Required Under Section 6045B of the Internal Revenue Code

PART II: ORGANIZATIONAL ACTION

CONSULT YOUR TAX ADVISOR

The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the “Code”), and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations relating to the effects of the Distribution (as defined below) on the tax basis of MWV stock and the allocation of tax basis between the stock of MeadWestvaco Corporation (“MWV”) and Monaco SpinCo, Inc. (“SpinCo”) following the Distribution. The information contained herein does not constitute tax advice and does not purport to be complete or to describe the consequences that may apply to particular categories of shareholders. Neither MWV nor SpinCo provides tax advice to its shareholders. The example provided below is illustrative and is being provided pursuant to Section 6045B of the Code and as a convenience to shareholders and their tax advisors when establishing their specific tax position. You are urged to consult your own tax advisor regarding the particular consequences of the Distribution to you, including the applicability and effect of all U.S. federal, state and local and foreign tax laws. We urge you to read the amended registration statement on Form S-4 of ACCO, as filed with the Securities and Exchange Commission on March 23, 2012 (“Form S-4”), as amended, noting especially the discussion on page 89 of the proxy statement/prospectus-information statement contained therein under the heading “MATERIAL U.S. INCOME TAX CONSEQUENCES OF THE SEPARATION, THE DISTRIBUTION AND THE MERGERS”. You may access the Form S-4 at ACCO’s website at www.accobrands.com in the Investor Relations section, under Financial Reports & SEC filings or at www.sec.gov.

This notice does not apply to shares of MWV common stock sold, exchanged or otherwise disposed of prior to the time of the Distribution.

Item 14 – Description of organizational action

MWV distributed to its stockholders (the “Distribution”) on a pro rata basis all of the issued and outstanding shares of common stock of MWV’s wholly owned subsidiary, SpinCo effective as of 12:02 a.m. New York City Time on May 1, 2012. Each MWV stockholder received one share of SpinCo common stock for each share of MWV common stock owned as of the close of business on April 24, 2012 (the “Record Date”). Immediately thereafter, effective as of 12:03 a.m. New York City Time, a wholly owned subsidiary of ACCO Brands Corporation (“ACCO”) merged with and into SpinCo (the “Merger”) and each share of SpinCo common stock was converted into the right to receive 0.32986547 of a share of ACCO common stock. As a result, each MWV stockholder received 0.32986547 of a share of ACCO common stock for each share of SpinCo common stock held by such stockholder immediately prior to the Merger. In the Merger,

any fractional share of ACCO common stock was sold on the open market, with the resulting cash proceeds of the sale distributed to MWV stockholders otherwise entitled to the fractional share of ACCO common stock. Following the Merger and as part of a single, integrated transaction, SpinCo merged with and into a wholly owned LLC subsidiary of ACCO (the "LLC Merger", and together with the Merger, the "Mergers").

MWV common stock trades under the ticker symbol "MWV". Shares of SpinCo common stock distributed to MWV stockholders were delivered to the distribution agent for the Distribution and held for the benefit of such stockholders and were exchanged for shares of ACCO common stock in the Merger, as described above. ACCO common stock trades under the ticker symbol "ACCO".

Item 15 – Description of the quantitative effect of the organizational action on the basis of the security in the hands of the U.S. taxpayer as an adjustment per share or as a percentage of old stock basis

As a result of the Distribution, MWV stockholders are required to allocate the aggregate tax basis in their MWV common stock held immediately before the Distribution among such shares and the shares of SpinCo common stock to which such stockholders were entitled in the Distribution. A stockholder's aggregate tax basis in his or her shares of MWV common stock held immediately prior to the Distribution should be allocated in proportion to the relative fair market value of the MWV common stock and the SpinCo common stock. Stockholders that acquired MWV common stock at different times or different prices will need to calculate their tax basis in each block of stock and then allocate a portion of that tax basis to the MWV common stock and the SpinCo common stock to which such stockholders were entitled.

Fair market value generally is the price at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of the facts. U.S. federal income tax law does not specifically prescribe how you should determine the fair market values of the MWV common stock and the SpinCo common stock for purposes of allocating your tax basis. You should consult your tax advisor to determine what measure of fair market value is appropriate.

There are several possible methods for determining the fair market values of MWV common stock and SpinCo common stock. One possible approach to determining the fair market value of the MWV common stock and the SpinCo common stock is to utilize the New York Stock Exchange market closing price immediately before the Merger for MWV "when issued" common stock (\$28.20 per share), and the New York Stock Exchange market closing price immediately before the Merger for ACCO common stock (\$10.55 per share) as an indication of the fair market value, immediately before the Merger, of the SpinCo stock that was exchanged for such ACCO common stock in the Merger. The MWV "when issued" common stock reflected ownership of the MWV common stock without the right to receive the ACCO common stock following the distribution and merger. Based on that approach and the assumptions and calculations set forth in Item 16

below, 89.0149% of a MWV stockholder's aggregate tax basis in his or her shares of MWV common stock prior to the Distribution would be allocated to such stockholder's shares of MWV common stock and 10.9851% would be allocated to such stockholder's shares of SpinCo common stock. You are not bound by this approach and may, in consultation with your tax advisor, use another approach in determining fair market values for MWV and SpinCo common stock.

Item 16 – Description of the calculation of the change in basis and the data that supports the calculation

The following is an example of how the previously-described approach to basis allocation would be applied:

Assumptions:

Shares of MWV common stock owned: 1,000

MWV stockholder's aggregate tax basis (assumed to be \$25 per share) (A): \$25,000

Shares of SpinCo common stock received in the Distribution (1,000 shares of MWV common stock multiplied by the distribution ratio of 1): 1000

Tax basis allocation:

	# Shares Owned	Assumed Beginning Basis (A)	Price	FMV of Shares Owned Post Distribution	Percentage of Total FMV (B)	Allocated Tax Basis = (A) x (B)
MWV common stock	1,000	\$25,000.00	\$28.20 ¹	\$28,200.00 ³	89.0149% ⁵	\$22,253.73
SpinCo common stock	1,000		\$10.55 ²	\$3,480.08 ⁴	10.9851% ⁶	\$2,746.27
Totals				\$31,680.08	100.00%	\$25,000.00

¹ Closing market price of MWV "when issued" common stock on 4/30/2012.

² Closing market price of ACCO common stock on 4/30/2012. 1,000 shares of SpinCo common stock would have been exchanged for 329.86547 shares of ACCO common stock using the exchange ratio of 0.32986547 (before taking into account the aggregation and sale of fractional shares of ACCO common stock).

³ 1,000 x \$28.20

⁴ 1,000 x 0.32986547 x \$10.55

⁵ \$28,200/\$31,680.08

⁶ \$3,480.08/\$31,680.08

Item 17/18 – List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based and ability of any resulting loss to be recognized

MWV stockholders will not recognize income, gain or loss for U.S. federal income tax purposes on the receipt of SpinCo common stock pursuant to the Distribution pursuant to

Sections 355(a)(1) and 368(a)(1)(D) of the Code. The tax basis calculations resulting from the Distribution are governed by Sections 358(a) and (b) of the Code.

Item 19 – Provide any other information necessary to implement the adjustment

For additional information on the effect of the Merger on the tax basis of SpinCo common stock (and ACCO common stock received in exchange therefor), please see the Form 8937 (and the attachment thereto) with respect to the Merger posted on ACCO's website at www.accobrand.com in the Investor Relations section.

Please note that some brokerage houses might not use the information provided in this document, and the information is only provided as an example of one potential method. There are various ways brokerage houses may calculate the cost basis allocation. Please contact your individual brokerage house to determine which calculation they may have used and contact your tax advisor for additional information and clarification.

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The information in this document does not constitute tax advice and is not intended or written to be used, and cannot be used, for the purposes of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending any transaction or matter addressed herein.