

Q&A  
A Guide to Understanding the ACCO Brands Spin-Off

**Q: *What will be the effective date of the spin-off?***

**A:** August 16, 2005 for Fortune Brands Common shareholders of record on August 9, 2005.

**Q: *What will I receive as a result of the spin-off of ACCO Brands?***

**A:** If you are a registered Fortune Brands Common stockholder you will automatically be mailed a statement of ownership by the ACCO Brands transfer agent, Wells Fargo Bank, NA . This statement will represent your ownership in ACCO Brands – one ACCO Brands share for 4.255 shares of Fortune Brands Common stock you own on the record date. You will continue to retain all your shares of Fortune Brands as you currently do now.

**Q: *What is a Statement of Ownership?***

**A:** ACCO Brands stockholders' security positions will be held in a book-entry form in a Direct Registration account maintained by ACCO Brands' transfer agent, Wells Fargo Shareowner Services. Therefore, instead of issuing a stock certificate for your shares, the transfer agent will mail you a statement detailing your shareholdings in ACCO Brands. If you maintain your shares with your broker, ACCO Brands shares will appear on the statement that you receive from your broker.

**Q: *When will my Statement of Ownership be mailed to me?***

**A:** It is anticipated that the statements will be mailed to registered stockholders shortly after the distribution date of August 16, 2005.

**Q: *Where will ACCO Brands shares be traded?***

**A:** ACCO Brands will be listed on the New York Stock Exchange under the ticker symbol ABD.

**Q: *What will the tax basis of Fortune Brands and ACCO Brands shares be?***

**A:** We plan to advise stockholders shortly after the spin-off is completed of the percentage of tax basis to be allocated to Fortune Brands Common stock and ACCO Brands Common stock. We expect the allocation will be based on the trading prices of Fortune Brands Common stock and ACCO Brands Common stock on the date of the spin-off. This information will accompany your ownership statement if you are a registered holder, or you may view that information on our website at <http://www.fortunebrands.com/investor/acco.cfm>.

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**Q:** *Is there any tax on the receipt of the ACCO Brands shares?*

**A:** For U.S. shareholders, there will be no tax on the receipt of ACCO Brands Common stock. No fractional shares of ACCO Brands common stock will be issued, and ACCO Brands shareholders will receive cash in lieu of any fractional shares. While the distribution of full shares will not be taxable to U.S. shareholders, the cash received for a fractional share will generally be taxable. Shareholders resident in certain other jurisdictions should consult their tax advisor.

**Q:** *What will the value of Fortune Brands be? What will the value of ACCO Brands be?*

**A:** The value of Fortune Brands after the spin-off and the value of ACCO Brands after the spin-off will be determined by the marketplace.

**Q:** *What if I hold shares of the \$2.67 Convertible Preferred?*

**A:** Holders of \$2.67 Convertible Preferred shares will not receive ACCO Brands Common stock, but the conversion rate for the preferred shares will be adjusted as a result of the spin-off. Preferred holders will be notified of the adjustment shortly after the spin-off.

**Q:** *After the spin-off, whom do I contact with questions about Fortune Brands and ACCO Brands?*

**A:** Fortune Brands  
The Bank of New York  
Shareholder Relations Dept.  
P.O. Box 11258  
Church Street Station  
New York, NY 10286  
800-225-2719  
Outside the US 610-382-7833  
Email: [Shareowners@bankofny.com](mailto:Shareowners@bankofny.com)  
[www.stockbny.com](http://www.stockbny.com)

ACCO Brands  
Wells Fargo Bank, NA  
Shareowner Services  
P.O. Box 64854  
St. Paul, MN 55164-0854  
866-280-0246  
[www.shareowneronline.com](http://www.shareowneronline.com)