

**STAPLES, INC. AND SUBSIDIARIES**  
**Reconciliation of GAAP to Non-GAAP Segment Schedule of Sales**  
(Dollar Amounts in Thousands)  
(Unaudited)

	52 Weeks Ended					Decrease from Prior Year	Decrease in Local Currency
	January 30, 2010	January 31, 2009			Non-GAAP As Adjusted		
	GAAP As Reported	GAAP As Reported	Sales attributed to Corporate Express*				
North American Delivery.....	\$ 9,640,390	\$ 8,929,924	\$ 1,759,234	\$ 10,689,158	-9.8%	-9.6%	
North American Retail.....	9,364,190	9,489,510	-	9,489,510	-1.3%	-0.7%	
International Operations.....	5,270,871	4,664,341	1,594,593	6,258,934	-15.8%	-10.7%	
	<u>\$ 24,275,451</u>	<u>\$ 23,083,775</u>	<u>\$ 3,353,827</u>	<u>\$ 26,437,602</u>	<u>-8.2%</u>	<u>-6.6%</u>	

\*Corporate Express' sales for 2008 reflect the period February 1, 2008 - July 1, 2008. Prior to being acquired by Staples, Corporate Express' fiscal year was January 1 - December 31. After the acquisition, Corporate Express' fiscal year was changed to coincide with Staples' fiscal year. Accordingly, adjustments have been made to Corporate Express' previously filed financial information to:

- a. reflect the change in fiscal periods;
- b. convert the results to U.S. dollars;
- c. exclude discontinued operations; and
- d. convert the results from IFRS to U.S. GAAP.