

STAPLES, INC. AND SUBSIDIARIES
Reconciliation of GAAP to Non-GAAP Sales Growth
(Unaudited)

Total Company Comparable Sales Growth

	Fourth quarter of Fiscal 2016	Fiscal Year 2016
GAAP sales growth	(2.9)%	(2.8)%
Impact of foreign exchange	0.3 %	(0.4)%
Impact of store closures	(0.8)%	(0.8)%
Impact of acquisitions and divestitures	(1.5)%	(0.9)%
Comparable sales growth	<u>(0.9)%</u>	<u>(0.7)%</u>

North American Delivery Comparable Sales Growth

	Fourth quarter of Fiscal 2016	Fiscal Year 2016
GAAP sales growth	(1.2)%	(0.9)%
Impact of foreign exchange	0.2 %	(0.1)%
Impact of divestitures	(3.5)%	(2.0)%
Impact of acquisitions	0.9 %	0.3 %
Comparable sales growth	<u>1.2 %</u>	<u>0.9 %</u>

Staples Business Advantage Comparable Sales Growth

	Fourth quarter of Fiscal 2016
GAAP sales growth	(0.2)%
Impact of foreign exchange	0.2 %
Impact of divestitures	(5.3)%
Impact of acquisitions	1.3 %
Comparable sales growth	<u>3.6 %</u>