

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

**Total Company Comparable Sales Growth**

	<b>First quarter of Fiscal 2017</b>
GAAP sales growth	(4.9)%
Impact of store closures	(0.8)%
Impact of divestitures	(2.0)%
Impact of acquisitions	0.5 %
Comparable sales growth	(2.6)%

**North American Delivery Comparable Sales Growth**

	<b>First quarter of Fiscal 2017</b>
GAAP sales growth	(2.8)%
Impact of divestitures	(3.2)%
Impact of acquisitions	0.9 %
Comparable sales growth	(0.5)%

**Staples Business Advantage Comparable Sales Growth**

	<b>First quarter of Fiscal 2017</b>
GAAP sales growth	(2.3)%
Impact of divestitures	(4.8)%
Impact of acquisitions	1.3 %
Comparable sales growth	1.2 %