

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

**Total Company Comparable Sales Growth**

	<b>Second quarter of Fiscal 2017</b>
GAAP sales growth	(3.1)%
Impact of foreign exchange	(0.3)%
Impact of store closures	(0.9)%
Impact of acquisitions and divestitures	(0.8)%
Comparable sales growth	<u>(1.1)%</u>