



Dear Valued Customer:

Staples' acquisition of Corporate Express (CE) in July 2008 combined two of the world's best office products companies, resulting in a global organization with a full suite of product and service offerings. Since the time of the acquisition, we have been working diligently to integrate the companies into one business from a branding, operational and functional perspective. As of June 30, 2009, as a result of the integration, the seller under your agreement with CE will be Staples Contract & Commercial, Inc.

As part of the recent changes, the name on your invoices is changing. The remittance address remains the same. **Payments should be sent only to the remittance address provided on your invoice.**

In addition, our tax ID is changing. For your records, attached is an updated IRS Form W-9 *Request for Taxpayer Identification Number and Certification* for Staples Contract & Commercial, Inc., which certifies its status as a corporation exempt from federal income tax withholding. This IRS Form W-9 applies to existing, as well as newly integrated and re-branded, divisions of Staples Contract & Commercial, Inc., including:

- *Staples Advantage (including Corporate Express Office Products)*
- *Staples Technology Solutions (formerly Corporate Express Imaging and Computer Graphic Supplies)*
- *Coastwide Laboratories*
- *Staples Promotional Products (including Corporate Express Promotional Marketing)*
- *Business Interiors by Staples (formerly Corporate Express Business Interiors)*
- *Wisconsin Machines*

Please visit www.StaplesW9.com for answers to some commonly asked questions, as well as additional contact information.

We appreciate your help as we work to fully integrate our companies. As always, we sincerely appreciate your business, and we look forward to a long and fruitful relationship together.

Sincerely,

Staples Financial Services Team

Request for Taxpayer Identification Number and Certification

Give form to the
 requester. Do not
 send to the IRS.

Name (as shown on your income tax return)
STAPLES CONTRACT & COMMERCIAL, INC.

Business name, if different from above

Check appropriate box: Individual/Sole proprietor Corporation Partnership
 Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ Exempt payee
 Other (see instructions) ▶

Address (number, street, and apt. or suite no.)
500 STAPLES DRIVE

City, state, and ZIP code
FRAMINGHAM MA 01702-4478

List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number	
or	
Employer identification number	
04	3390816

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here Signature of U.S. person ▶ *Nancy White* Date ▶ 4-20-09

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,