



2520042392515

Staples, Inc. 100 Pennsylvania Avenue • P.O. Box 9328 • Framingham, MA 01701-9328 • (508) 370-8500

January 12, 1998

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
299 Constitution Avenue NW  
Washington, DC 29210

2520042392515

Dear Sir/Madam:

In accordance with ERISA Regulation Section 2520.104-23, the following information is being provided:

Employer Name: Staples, Inc.  
Employer Address: One Research Drive  
Westborough, MA 01581

Employer's IRS ID#: 04-2896127

Declaration: The Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans: 1

Number of Employees  
in Plan: 118

As provided in the regulation, the plan documents will be available upon request.

Very truly yours,

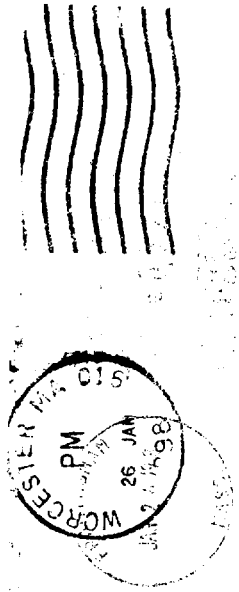
Peter Schwarzenbach  
Vice President, General Counsel  
& Secretary

cc: Linda Sherman  
Tom Clough  
Marjie Conway  
Nancy Lazgin  
Andrea Jubinville

MS 8410



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