



Staples®  
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August 12, 2002

BY FEDERAL EXPRESS

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OFFICE OF THE SECRETARY

AUG 13 2002

Mr. Jonathan G. Katz  
Secretary  
Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549-0609

Re: Staples, Inc.  
Sworn Statements Pursuant to Section 21(a)(1)  
of the Securities Exchange Act of 1934

Dear Mr. Katz:

Pursuant to Order 4-460 issued by the Securities and Exchange Commission on June 27, 2002, enclosed are the required Statements under Oath of Staples, Inc.'s Principal Executive Officer and Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings as signed on August 12, 2002 by Ronald Sargent (President and Chief Executive Officer) and John Mahoney (Chief Financial Officer).

Please contact me if you have any questions.

Sincerely,

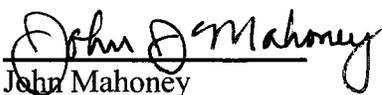
Jack Van Woerkom  
Senior Vice President, General Counsel  
& Secretary

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**STATEMENT UNDER OATH OF PRINCIPAL FINANCIAL  
OFFICER REGARDING FACTS AND CIRCUMSTANCES  
RELATING TO EXCHANGE  
ACT FILINGS**

I, John Mahoney, Chief Financial Officer of Staples, Inc., state and attest to:

- (1) To the best of my knowledge, based upon a review of the covered reports of Staples, Inc., and, except as corrected or supplemented in a subsequent covered report:
  - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
  - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
  
- (2) I have reviewed the contents of this statement with Staples, Inc.'s Audit Committee.
  
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
  - Annual Report on Form 10-K of Staples, Inc. filed with the Commission on April 4, 2002;
  - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Staples, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
  - any amendments to any of the foregoing.

  
John Mahoney  
August 12, 2002

Subscribed and sworn to  
Before me this 12th day of  
August, 2002.

  
Notary Public: Elizabeth J. Rooney  
My Commission Expires: 10-20-06

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Elizabeth J. Rooney  
Notary Public  
My Commission Expires 10/20/06