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28 May 2010

Ms Kathleen Forbes  
Company Secretary  
Corporate Express Australia Limited  
163 O'Riordan Street  
Mascot NSW 2020

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Dear Ms Forbes

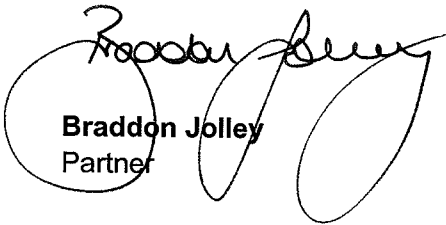
**Takeover bid by Staples Australia Pty Limited for Corporate Express Australia Limited – Second supplementary bidder's statement**

We refer to the off-market takeover offer for all the shares in Corporate Express Australia Limited ACN 000 728 398 by Staples Australia Pty Limited ACN 142 352 501 (**Staples Australia**), a wholly-owned indirect subsidiary of Staples, Inc.

We **attach**, by way of service pursuant to section 647(1) of the *Corporations Act 2001* (Cth), Staples Australia's second supplementary bidder's statement.

We have also emailed a copy of the second supplementary bidder's statement to Baker & McKenzie.

Yours sincerely  
**Corrs Chambers Westgarth**

  
**Braddon Jolley**  
Partner

**attachments**

# Staples Australia Pty Limited ACN 142 352 501

## Second Supplementary Bidder's Statement

### 1 Introduction

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This is the second supplementary bidder's statement under section 643 of the *Corporations Act 2001 (Cth)* (**Second Supplementary Bidder's Statement**) issued by Staples Australia Pty Limited ACN 142 352 501 (**Staples Australia**) in relation to its offer to acquire all the issued ordinary shares in Corporate Express Australia Limited ACN 000 728 398 (**Offer and Corporate Express**).

This Second Supplementary Bidder's Statement supplements, and should be read together with, Staples Australia's bidder's statement dated 19 March 2010 and dispatched to Corporate Express shareholders on 6 April 2010 (**Bidder's Statement**) and the First Supplementary Bidder's Statement dated 24 May 2010.

### 2 Acceleration of payment

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Staples Australia will accelerate payment arrangements under the Offer so that Staples Australia will provide consideration to Corporate Express shareholders that accept the Offer on or before the earlier of:

- 5 Business Days after the date of receipt of a valid acceptance, or if the Offer is subject to a defeating condition when the Offer is accepted, 5 Business Days after the Offer becomes unconditional; and
- 5 Business Days after the end of the Offer Period.

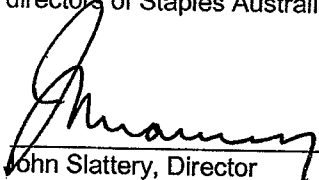
### 3 Approval of the supplementary bidder's statement

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Unless the context otherwise requires, terms defined in the Bidder's Statement have the same meaning as in this Second Supplementary Bidder's Statement.

A copy of this Second Supplementary Bidder's Statement has been lodged with ASIC. Neither ASIC nor any of its officers take any responsibility for its contents.

Signed for and on behalf of Staples Australia Pty Limited following a resolution of the directors of Staples Australia Pty Limited.

  
John Slattery, Director

Dated: 28/5/10