



Need to include Mail merge info here

Vendor name

Address1

Address 2

City, State zip

Date: October 20, 2016

To: Billing/Accounts Receivables Department

From: Alisha Thomas, (Accounting Manager), Kroger Co.

Regarding: Kroger Co. Expense Invoicing Procedures change, *effective 11/17/2016*

The Kroger Co. has some great news for you, our valued supplier. We have renovated and improved our Expense Payable process, which will result in faster, more controlled and efficient handling of invoices.

The Kroger Co. has implemented a new approach that includes scanning/imaging and centralization of all incoming invoices. Processing time will improve significantly and we will have the ability to flag invoices that lack adequate information, allowing us to immediately address issues or questions.

Please update your records to ensure your invoice(s) are billed to KPS, LLC; the new lockbox address, including the new routing code.

KPS, LLC
RC# XXX-YYY
PO Box 5229
Portland, Oregon 97208

It is critical all invoices are sent to the address indicated above to be processed for payment. The change doesn't affect your current ePro or Service Hub invoice process.

The invoice(s) must include the routing code in the bill to/sold to address block. Please ensure the routing code is correct for the Division-Department billed. The codes are listed in the attached table following this letter. Please refer to both diagrams below for examples of how the codes should appear on your invoices.

Standard placement of a routing code on an invoice should be in address 1 or address 2 fields. The routing code must be tagged as "RC," "RC #" or "Routing Code" to be captured for payment processing.

➔ KPS, LLC
RC#: XXX-YYY
PO Box 5229
Portland, OR 97208

OR

KPS, LLC
PO Box 5229
RC#: XXX-YYY
Portland, OR 97208 ←

Lastly, we would like to highlight other changes or requirements for sending invoices to Scan One.

1. **Invoices are required to be billed to KPS, LLC.** KPS, LLC is The Kroger Co.'s procurement company EIN 35-2476494 and exempt from Sales Tax. All purchases by KPS, LLC are made for resale and will therefore be exempt from Sales Tax. Under this process KPS, LLC will collect applicable sales tax from The Kroger Co. and its subsidiaries upon charging the companies for purchases through the procurement company. The Uniform Sales and Use Tax Exemption/Resale Certificate-Multijurisdiction forms are located at <http://www.mtc.gov/Resources/Uniform-Sales-Use-Tax-Exemption-Certificate>.
2. **Routing Code in the Bill To/Sold To address block:** Please ensure that the routing code is correct for the operating unit being billed.
3. **AP Documents Only:** The above address can only receive invoices and AP documents. Do not send any other mail to the above address.
4. ***US Postal Mail Only:** Do not send mail via couriers such as FedEx or UPS. Mail from Third Party Carriers cannot be received at a United States Post Office box.
5. **No Duplicate Invoices:** All invoices should be mailed to the address above or sent via Email/Fax per below. Do not send duplicate invoices to the business units or through multiple methods.
6. **Email of Invoices:** If you need an urgent response to an invoice, please email per the following instructions.
 - a. Invoices and supporting documentation may be emailed:
8003162769@onlinecapturecenter.com
 - b. PDF format is recommended. Limit the size of your submissions to fewer than 50 pages.
 - c. In order to receive confirmation or reject responses when an email is sent, please contact your technology department to add the following URL to the network whitelist "OnlineCaptureCenter.com."

As noted above, failure to follow these new instructions will result in a delay of payment or a return of the invoice for correction. Thank you for your participation during this transition. Please contact the individual that requisitioned the work for division and department code questions. If you have any other questions regarding this new process, please contact rasceexpense@kroger.com . Please include division and company's name in the subject line.

Sincerely,

Alisha Thomas

Alisha Thomas
Manager, Expense Payables, Kroger Co.

Kroger Invoicing RC Division and Department Codes

The RC Division-Department Code is the combination of the division from the table on the left and the department code from the table on the right. i.e. RC#: 011-200 which is for Atlanta Facilities/Maintenance.

Divisions	XXX=Division Codes
Atlanta	011
Cincinnati	014
Columbus	016
Michigan	018
Central	021
Louisville	024
Delta/Memphis	025
Nashville	026
Mid-Atlantic/Roanoke	029
Houston	034
Dallas	035
Jay C	090
Local Market	533
Dillons	615
King Sooper	620
Fry's	660
Fred Meyer	701
Ralphs	703
Food4Less	704
QFC	705
Smiths	706
Food4Less Midwest	708
Peyton Divisions	
Peyton Portland	086
Peyton Cleveland	087
Peyton Indy	181
Peyton Fountain	185
Peyton Phoenix	388
Corporate Logistics	480
Warehouses	
Shelbyville 160	Louisville Logistics 424
Delaware 193	Indianapolis Logistics 440
Simpsonville Floral 231	Jay C Logistics 490
Northern Floral 232	Tolleson 795
Atlanta Logistics 411	Layton 796
Cincinnati Logistics 414	

Retail Departments	YYY=Department Codes
Accounting	100
Facilities/Maintenance	200
Merchandising - Deli	300
Merchandising - Drug GM	301
Merchandising - Fuel	302
Merchandising - Grocery	303
Merchandising - Meat	304
Merchandising - Pharmacy	305
Merchandising - Produce	306
Store Operations	309
Advertising	310
Central Fill	311
Human Resource	312
Legal	313
CB&S	320 (Division code 701) only
701 Advertising	321(Division code 701) only
Public Relations	322 (Division code 701) only
Loss Prevention	323 (Division code 701) only
Print Shop	324 (Division code 701) only
Real Estate	707
Kroger Technology Managers	708
Logistics	728
Peyton Departments	
Expense	715
Transportation	724
Freight	726
Unloading	727
Logistics	728
Courier	731
Logistics Customer Service	732
Warehouse Departments	
Transportation	724
Warehouse Admin	725

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return) The Kroger Co. ; KPS, LLC	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input checked="" type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ C <input type="checkbox"/> Other (see instructions) ▶	Exemptions (see instructions): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____
	Address (number, street, and apt. or suite no.) 1014 Vine St City, state, and ZIP code Cincinnati, OH 45202 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 the "Name" line 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	
[] [] [] - [] [] - [] [] [] []	
Employer identification number	
3 5 - 2 4 7 6 4 9 4	

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), and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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 3.

Sign Here	Signature of U.S. person ▶	Date ▶ 3-30-14
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General Instructions

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

Future developments. The IRS has created a page on www.irs.gov/w9 for information about Form W-9, at www.irs.gov/w9. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

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, payments made to you in settlement of payment card and third party network transactions, 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, and

- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

Note. If you are a U.S. person and 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 under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person and pay the section 1446 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 section 1446 withholding on your share of partnership income.

UNIFORM SALES & USE TAX EXEMPTION/RESALE CERTIFICATE — MULTIJURISDICTION

The below-listed states have indicated that this certificate is acceptable as a resale/exemption certificate for sales and use tax, subject to the notes on pages 2-4. The issuer and the recipient have the responsibility to determine the proper use of this certificate under applicable laws in each state, as these may change from time to time.

Issued to Seller: _____

Address: _____

I certify that:

Name of Firm (Buyer): KPS, LLC
 Address: 1014 Vine St.
Cincinnati, OH 45202
DBA in some states "KP SOURCING, LLC"

is engaged as a registered

- Wholesaler
- Retailer
- Manufacturer
- Seller (California)
- Lessor (see notes on pages 2-4)
- Other (Specify) Procurement Co

and is registered with the below-listed states and cities within which your firm would deliver purchases to us and that any such purchases are for wholesale, resale, or ingredients or components of a new product or service¹ to be resold, leased, or rented in the normal course of business. We are in the business of wholesaling, retailing, manufacturing, leasing (renting) selling (California) the following:

Description of Business: Purchasing tangible property, equipment, services and reselling same to Kroger & Sub

General description of tangible property or taxable services to be purchased from the Seller: Purchasing assorted tangible property, equipment and services.

State	State Registration, Seller's Permit, or ID Number of Purchaser	State	State Registration, Seller's Permit, or ID Number of Purchaser
AL ¹	R008885577	MO ¹⁶	22174842
AR	69813632-001	NE ¹⁷	001-011757647
AZ ²	21026721	NV	1016705743
CA ³	OHA 102-539593	NJ	352-476-494/000
CO ⁴	31354548-0000	NM ^{4,18}	03-288408-00-7
CT ⁵	61995593-001	NC ¹⁹	600946688
DC ⁶		ND	
FL ⁷	78-8016430163-7	OH ²⁰	91951905
GA ⁸	175844182	OK ²¹	
HI ^{4,9}		PA ²²	86300843
ID	004419641	RI ²³	
IL ^{4,10}	4134-5851	SC	099533525
IA		SD ²⁴	
KS	0148976530-001	TN	106543920
KY ¹¹	362642	TX ²⁵	32053362599
ME ¹²		UT	13776676-003-STC
MD ¹³	15579942	VT	
MI ¹⁴	35-2476494	WA ²⁶	
MN ¹⁵		WI ²⁷	456-1028577543-02

I further certify that if any property or service so purchased tax free is used or consumed as to make it subject to a Sales or Use Tax we will pay the tax due directly to the proper taxing authority when state law so provides or inform the Seller for added tax billing. This certificate shall be a part of each order that we may hereafter give to you, unless otherwise specified, and shall be valid until canceled by us in writing or revoked by thee city or state.

Under penalties of perjury, I swear or affirm that the information on this form is true and correct as to every material matter.

Authorized Signature: Rick Waller

Digitally signed by Rick Waller
 Date: 2016.07.01 10:28:15 -0500

(Owner, Partner, or Corporate Officer, or other authorized signer)

Title: Corporate Use and Sale Tax Manager

Date: 6/1/2016