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Our knowledgeable pros stand shoulder-to-shoulder with customers, combining a vast network of products and the deepest industry expertise to solve their toughest problems.

Our tagline embodies what we do as a company and why we exist, for our customers:

BUILD YOUR CITY AND KEEP IT RUNNING.SM

HARD WORKING  COMMITTED  FRIENDLY  FAMILIAR
TRUSTWORTHY  RESOURCEFUL  LOCAL  PROFESSIONAL
EXPERIENCED  APPROACHABLE  RESPONSIBLE  ACCOUNTABLE
ESTABLISHED  RELIABLE  KNOWLEDGEABLE
CONFIDENT  DEDICATED

HD Supply (www.hdsupply.com) is one of the largest industrial distributors in North America. The company provides a broad range of products and value-add services to approximately 500,000 customers with leadership positions in maintenance, repair and operations, water infrastructure and residential and non-residential construction sectors. Through approximately 500 locations across 48 states and six Canadian provinces, the company’s approximately 14,000 associates provide localized, customer-driven services including jobsite delivery, will call or direct-ship options, diversified logistics and innovative solutions that contributed to its customers’ success.

* The boilerplate is updated quarterly. To view the most current information, refer to hdsupply.com or contact Quiana Pinckney at quiana.pickney@hdsupply.com.
The HD Supply brandmark is a strong visual presentation of the HD Supply name. Its simplicity makes the brandmark adaptable to almost any scale of reproduction in virtually any medium. Our brand is a powerful asset that encompasses the entire company and what it represents. Every associate is responsible for upholding the integrity of the brand and should be familiar with its proper usage.

DO NOT USE abbreviation of HD Supply in external communications.

**FULL COLOR BRANDMARK**

The full color version of the brandmark is Pantone® 123 C and black, and should be used whenever possible.

**ONE COLOR BRANDMARK**

The brandmark may also appear in solid black when color printing is not feasible.

**REVERSE BRANDMARK**

The brandmark may be shown in 1-color, 2-color and 4-color options as a reverse out of black.
The alternate badge version of the logo can be used to accommodate special cases where the horizontal orientation of the brandmark would impede the legibility of the brand, such as for mobile application icons, or vehicle branding.

For questions regarding proper use, please contact gscbranding@hdsupply.com
CLEAR SPACE
MASTER BRANDMARK

In all applications, the clear space around the brandmark (and tagline, if applicable) should equal half the width of the letter H in the brandmark. Any background inside this clear space should be even, unpatterned, and free from typography or any other graphical elements. If the brandmark is used directly on a photographic image, the clear space area must still provide good contrast between the background and brandmark, as well as be even in tone and pattern-free. For maximum impact in graphic environments, the minimum clear space must be maintained.

The minimum width that may be reproduced is 1.25 inches for the master brandmark. For special usage at sizes smaller than this, contact gscbranding@hdsupply.com.

EXAMPLES:

MINIMUM 1.25 INCHES

Don’t put any unauthorized text or graphics in the clear space.
INCORRECT USAGE
MASTER BRANDMARK

It is critical for the HD Supply brandmark to consistently appear as specified in this document. Improper use dilutes and lessens its value as an instantly recognizable brand. The following are a few examples of how NOT to use the master brandmark. Such deviations weaken our brand. Any modifications to the HD Supply brand must be approved by contacting gscbranding@hdsupply.com.

THESE EXAMPLES APPLY TO ALL BRANDMARKS.

**HD SUPPLY**

Don’t alter or change the colors of the brandmark.

**HD S**  **HD S**

Don’t not create abbreviation of logo.

**HD SUPPLY**

Don’t combine the brandmark with any other graphic elements.

**HD SUPPLY**

Don’t put the brandmark on a patterned or visually competitive background.

**FAST DELIVERY**  **LOW PRICES**

Don’t mimic the circle element of the brandmark using other text.

**HD SUPPLY**

Don’t distort the brandmark – always maintain proper height-to-width (aspect) ratio.

**HD SUPPLY**

Don’t create an outline, halo or drop shadow effect for use on dark backgrounds.

**HD SUPPLY**

Don’t alter or change the colors of the brandmark for use on dark backgrounds.
RETIRED BRANDMARKS

Don’t use retired versions of the logo, such as the box versions of the master brandmark or business unit brandmarks, the previous badge version, or the master brandmark with the maple leaf.

REGISTRATION TRADEMARK SYMBOL

The HD Supply Master Brandmark and all Business Unit Brandmarks are registered trademarks and should use the ® Symbol. The SM symbol should not be used. For additional trademark questions, contact your business unit legal team.

Don’t use the brandmark with the SM symbol as shown above.
As a general rule, third parties may not use the HD Supply brandmarks ("Logos"). Below are limited circumstances under which third parties may use the Logos without a license. Any use that falls outside of these specifications is strictly prohibited.

**LEGAL COMPLIANCE**

Third parties may only use the Logo without a license under the following limited circumstances:

- In advertising or marketing collateral that references a third party’s connection with HD Supply (such as a group purchasing organization promoting HD Supply to members; an authorized seller; a vendor creating approved promotional items, etc.)
- When authorized in developing approved private label packaging
- In accordance with the Endorsement Guidelines on the following page

Third parties are not permitted to use the Logos in products, product packaging or other business services for which a formal license is required.

HD Supply reserves the right in its sole discretion to terminate or modify permission to display Logos, and may request that third parties modify or delete any use of the Logos that, in HD Supply’s sole judgment, does not comply with these Guidelines or might otherwise harm HD Supply. HD Supply further reserves the right to object to unfair uses or misuses of its trademark and constrain it whenever it, in its sole discretion, deems it necessary to do so.

The trademarks and Logos of HD Supply are the exclusive property of HD Supply and must be used and displayed as shown in these Guidelines unless otherwise stated in writing from an authorizer officer of HD Supply.

An attribution statement must be placed at the bottom of any advertisement collateral that clearly identifies trademarks or design marks of HD Supply, such as: “HD Supply is a registered trademark of HD Supply.”

**UNAUTHORIZED USE**

Unauthorized use of HD Supply’s brandmarks and trademarks may expose us to potential misuse and erosion of brand value. Please contact your manager if you have questions about the Brandmark Legal Usage.
ENDORSEMENT GUIDELINES

HD Supply’s suppliers and other third parties may occasionally ask to use the HD Supply name and/or brandmark (logo) to endorse their product, service or charitable organization. For example, this could include using it in a press release, on a website, or referencing HD Supply in sales and marketing collateral.

GUIDELINES

To protect our brand integrity, HD Supply generally prohibits the use of its name for commercial endorsement purposes. Exceptions may occur if there is significant advantage to HD Supply demonstrated under the following approval criteria:

- The endorsement will align our brand with a highly respected, well-known and/or reputable business, and such alignment is important to us at the time of the request;

or

- The endorsement is the result of a business agreement in which HD Supply will receive a financial benefit, or some other significant value, and such use of our name is a key to obtaining that benefit or value.

Examples:

- Company-paid sponsorships
- Signage for a specific, pre-approved event
- Approved case studies or other research materials
- Joint press releases, reviewed and approved by authorized agents of HD Supply

PROCEDURE

All requests for external use of the HD Supply name and/or brandmark (logo) must be forwarded to the Director of Marketing and Brand Management for consideration. Please provide the request in writing with an example of how the brand (logo) is to be used. In each case, the request must address the above criteria and be endorsed by an HD Supply vice president. Please allow five (5) business days for review and response.

CONTACT

gscbranding@hdsupply.com

UNAUTHORIZED USE

Unauthorized use of HD Supply’s brandmarks and trademarks may expose us to potential misuse and erosion of brand value. Please contact your manager if you have questions about the submittal process.
BUSINESS VERTICAL MARKET

BRANDMARKS
BUSINESS
VERTICAL MARKET
BRANDMARK:

HD SUPPLY®

HD SUPPLY®
MULTIFAMILY SOLUTIONS

HD SUPPLY®
GOVERNMENT SOLUTIONS

HD SUPPLY®
HEALTHCARE SOLUTIONS

HD SUPPLY®
HOSPITALITY SOLUTIONS
COLOR PALETTE
HD Supply’s official corporate colors are yellow, black and gray. For best reproduction of these colors, please specify spot color ink on coated paper whenever possible. Please note when printing with PMS inks that PMS 123 C is only to be used on coated paper, while PMS 115 U is the designated color for uncoated paper.

If printing with PMS inks is not possible or practical, the chart below lists acceptable alternatives. Please do not use any colors other than those listed below. If you have any questions, please contact gscbranding@hdsupply.com.

When ordering any promotional materials using an embroidered version of the HD Supply brandmarks, the embroidered logo should use the following Madiera Classic Rayon thread colors if possible: for PMS 123 C use color #1024 yellow, for 70% Black use color #1041 grey, and for 50% Black use color #1212. The registration trademark symbol does not need to be included on embroidered products.
The HD Supply primary colors are supported by a set of secondary colors. These colors have been selected based on their compatibility with the primary colors, as well as their associations with common industry elements and materials.
The use and style of typography is of equal importance to the HD Supply brand as the logo and color. Typography is part of the voice for the brand, speaking to the distinctly different roles, motivators and purchasing habits of our professional customers. The primary font for HD Supply is Gotham, suitable for most typographic needs, from signage to body copy to the web. HD Supply's Logo is made up of Gotham Black.

For typical business correspondence, the standard font is Arial, 11 pt. Arial is also a suitable alternative for the web when Gotham cannot be used. Here are basic guidelines for the use of Gotham relating to the HD Supply brand.

**HEADLINE (GOTHAM BOLD)**

This font is best utilized in the headline for a page or web application. Use of Gotham Bold Italic should be limited to those cases where it is most appropriate per writing style guidelines.

**BODY COPY (GOTHAM BOOK)**

This font is best utilized in the body of a paragraph. A bold and/or all caps treatment can be used for emphasis.
SUBHEADERS
(GOTHAM LIGHT)

This font is best utilized for further description of the headline. It should be smaller in relationship to the headline font.

ADDITIONAL FONT WEIGHTS

There are additional Gotham font weights available for use. These are best used for creative projects like event signage, posters, or other marketing materials. Please be sure that all copy will be clear, legible and easy to read at the final size.

SAMPLE COPY
SET IN GOTHAM BOOK (9 pt.)

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The secondary font for HD Supply is Garamond, suitable for most long-form, copy intensive communications pieces.

Here are basic guidelines for the use of Garamond relating to the HD Supply brand.

**SECONDARY SERIF FONT:**

**GARAMOND**

**HEADLINE**

*(Garamond Bold)*

This font is best utilized in the headline for a page or web application.

**BODY COPY**

*(Garamond Regular)*

This font is best utilized in the body of a paragraph. A semibold and/or all caps treatment can be used for emphasis.
**SUBHEADERS**
(Garamond Semibold)

This font is best utilized for further description of the headline. It should be smaller in relationship to the headline font.

**SAMPLE COPY**
Set in Garamond Regular (10 pt.)

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Duis autem vel eum iriure dolor in hendrerit in vulputate velit esse molestie consequat, vel illum dolore eu feugiat nulla facilisis at vero eros et accumsan et iusto odio dignissim qui blandit.
WRITING
GUIDELINES
These writing and formatting guidelines are meant to help associates and vendors prepare documents on behalf of the company. When preparing communication materials, please use good judgment and use appropriate terminology and formatting based on your audience’s level of understanding and the medium. For example, formatting for an internal blog or social media channel will differ from an external press release.

This guide uses the most recent edition of The Associated Press Stylebook as its primary reference and outlines reminders and exceptions to AP style. Please consult the AP Stylebook for detailed guidelines on issues not addressed in these writing standards. For questions not addressed in this guide or the AP Stylebook, please email: enterprisecommunications@hdsupply.com.

**WRITING GUIDELINES**

**ABBREVIATIONS AND ACRONYMS**

- Spell out the word(s) in the first use, with the abbreviation or acronym in parentheses, and then use the shortened form throughout. Do not use an acronym if the term is not used again.

- Use an “s” with no apostrophe to form the plural and an apostrophe and “s” to form the possessive of abbreviations and acronyms.

- Spell out United States when used as a noun, but abbreviate as U.S. when an adjective.

  *Exception: U.S. may be used as a noun in informal writing such as for web or social media.*

**JOB TITLES**

- All HD Supply team members are referred to as associates, not employees.

- Only capitalize formal titles used directly before a person’s name.

- Lowercase titles when they stand alone or are separated from a person’s name with a comma.

- The following abbreviations are used for titles directly preceding a name: Dr., Gov., Lt. Gov., Rep., Sen. All other formal titles are spelled out in all uses.

- Board of directors is always lowercase. (HD Supply’s board of directors will meet quarterly.)

- The abbreviation CEO is acceptable in all references for chief executive officer. Other senior titles (CFO, COO) are spelled out for the first reference and abbreviated following the first reference.
TECHNOLOGICAL TERMS

• Blackberry, Blackberrys
• cell phone: two words
• e-commerce: hyphenate
• smartphone: one word
• iPad®, iPhone®, iPod®: follow trademark rules
Example: All iPhone® devices will be updated with the new iOS. (Not iPhones)
• iDevices: lowercase “I,” capital “D”
• email: lowercase with no hyphen
• Internet: capital “I”
• intranet: lowercase “i”
• online: lowercase, one word
• home page: lowercase, two words
• login, logon, logoff: one word when used as a noun or adjective
Example: Supply the login information.
• log in, log on, log off: two words when used as a verb
Example: I log in to my computer.
• web: lowercase
• website: lowercase, one word
• web page: lowercase, two words
• user ID or NT ID (depending on the system)

INPUT FORMATTING

• Do not italicize URL addresses.
• Do not capitalize any letters in a web address, URL or email address.
• Do not add “www” or “http” in a web address when they are not necessary.
• Use a hyperlink when possible to avoid excessively long web addresses.
Example:
Click here to complete the online survey.

MONTHS AND DATES

• Spell out the names of months when used alone or with only the year.
Exception: Months may be spelled out in formal printed invitations.
Example: The enhancements are scheduled for February through August 2010. Jan. 30, 2010, marked the end of the company’s fiscal year.

TIME NOTATION

• a.m./p.m. -- Never capitalize; always use periods with no space between.
• Use ET to indicate Eastern Standard Time and Eastern Daylight Time.
• Do not use colons if the time is on the hour.
Examples: 8 p.m., 6:30 a.m.
• Use local time zone reference for geographically specific copy.
• Always use words instead of numerals for noon and midnight.

NUMBERS

• Spell out numbers one through nine in text. Use numerals for numbers 10 and greater. Also spell out "zero."
• Except for calendar years, do not begin a sentence with numerals.
TRADEMARKS

- In text, include a registration trademark symbol \(^\text{®}\) in the superscript position with the first reference of HD Supply.
  
  Example: HD Supply\(^\text{®}\) Facilities Maintenance has locations across the United States

DIMENSIONS

- Use figures to spell out inches, feet, yards, etc., to note depth, height, length and width.
- Hyphenate adjectival forms before nouns.
  
  Example: He is 5 feet 9 inches tall. The 5-foot-7-inch woman. The 6-foot man

TELEPHONE

- Use periods to separate spaces in telephone and fax numbers.
  
  Exception: Alternate telephone formats may be used on web pages.

- Do not use a 1 in front of phone numbers.
- Voice mail should be written as two words lowercase.
- When posting telephone numbers on a web page, use dashes to separate spaces or parentheses and dashes as appropriate. Be consistent.
  
  Example: 888-555-5555 or (888) 555-5555

- For extensions, use a comma; lowercase “ext.”
  
  Example: Leave him a voice mail at 800.555.5555, ext. 12345.

DOLLARS

- Always lowercase “dollars.” Use figures and the $ sign except when the exact figure is unknown.
  
  Example: The book cost $4. Dollars are flowing overseas. Please give me a dollar.

- Specified amounts should be used with a singular verb. See the punctuation section.
  
  Example: He said $500,000 is what they want.

- For amounts of more than $1 million, use the $ and numerals up to two decimal places. Do not link the numerals and the word by a hyphen
  
  Example: It is worth $4.35 million. It is worth exactly $4,351,242. He proposed a $300 billion budget.

PERCENTAGE

- When stating a percentage, always use numerals (even if the number is one through nine) and, in general, do not use the % sign, except in financial tables and informal writing such as for web or social media channels or advertising.

OVER/MORE THAN

- “More than” is used for greater numerical value in formal writing, but “over” is also acceptable.
  
  Example: More than 40,000 people were in attendance.

PRONOUNS

- Use he or she, not he/she.
# States, Cities, Zip Codes

- States’ names are spelled out when they stand alone; however, when the state’s name follows the name of a city, it should be used as shown below. Use the two-letter Postal Service abbreviations only with full mailing addresses, including ZIP code. 

  *Exceptions: Postal codes may be used in informal writing, such as for web or social media, or in lists when space is limited.*

- Do not use abbreviations for international audiences.

- ZIP code (NOTE: one space between state abbreviation and ZIP in addresses)

- In sentences, place one comma between the city and the state abbreviation, and another comma after the state.

  *Example: The new Albany, N.Y., office will open on Feb. 12, 2014.*

- The following cities never require a state’s name to follow them in text: Atlanta, Baltimore, Boston, Chicago, Cincinnati, Cleveland, Dallas, Denver, Detroit, Honolulu, Houston, Indianapolis, Las Vegas, Los Angeles, Miami, Milwaukee, Minneapolis, New Orleans, New York, Oklahoma City, Philadelphia, Phoenix, Pittsburgh, St. Louis, Salt Lake City, San Antonio, San Diego, San Francisco, Seattle

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**PUNCTUATION**

**APOSTROPE (’)**

- Use an apostrophe to show possessive.
- Do not use an apostrophe after an abbreviation or decade unless it is possessive.
  
  *Examples: The business unit’s goal is to exceed safety standards. We were founded in the 2000s.*

**COMMA (,)**

- Do not use a serial comma in a simple series.
  
  *Example: You will need rope, stretch-wrap and scissors for the project.*
- Use commas before a conjunction to connect independent clauses.
  
  *Example: Sourcing orders new products, and sales associates drive product sales.*
- Use a comma after an introductory phrase.
- Use a comma before and after the year following the date of a month.
  
  *Example: Jan. 30, 2007, marked the end of the company’s fiscal year.*
- Use commas to set off quotes (commas always go inside quotation marks).
  
  *Exceptions: Use no comma if the quote is partial or indirect, or if the quote requires punctuation other than a period.*
- Use a comma after a direct address.
- Use a comma between duplicated words.
  
  *Example: What the problem is, is not clear.*
- Use commas in figures of 1,000 or more.

**DASH (–)**

The dash has properties of the comma, colon, semicolon and parenthesis and can be used in place of any of these. It separates stronger than a comma; interrupts within a sentence less formally than a colon; connects independent clauses as do colons and semicolons; and is more relaxed than parentheses. Use a space on either side of a dash.

The dash should be used in the following instances:

- For an abrupt change in thought
  
  *Example: We apprehended the thief – thanks to an alert neighbor.*
- For a stronger, more emphatic pause than a comma.
- To set off a series in which elements are separated by commas
  
  *Example: Don’t forget to bring the proper tools – rope, stretch-wrap and safety knife – for loading customer vehicles.*

  *NOTE: Do not overuse the dashes. Consider first whether another mark of punctuation would work as well. Do not use hyphens for a dash; use a special character.*

**ELLIPSIS (...)**

The ellipsis is used to indicate the following:

- Hesitation in speech or thought
  
  *Example: Perhaps I should have … empathized with the upset customer.*
- An incomplete thought or sentence that trails off.
  
  *Example: Did you know …*
- The deletion of one or more words in quoted material.
  
  *NOTE: Do not use the ellipsis at the beginning or end of a direct quote.*
  
  *NOTE: Leave one regular space on each side when using an ellipsis.*

  *Examples: What the problem is, is not clear.*
EXCLAMATION POINT (!)

• Use exclamation points sparingly.

HYPHEN (-)

The hyphen is a joiner and should be typed with no space on either side. It has the following uses:

• To avoid ambiguity.
  Examples: He re-signed the endcap. He resigned from his job.

• To link a string of words when necessary (for clarity) that describe and precede a noun. Exclude “very” and adverbs ending in “-ly.”
  Examples: three-hour class; one-on-one training; best-in-class organization.
  NOTE: very and adverbs ending in “-ly” do not require hyphens when they precede a noun.

Examples: May - June
1-2 p.m.
Letters A-D
10:30 a.m. - 1:30 p.m.
Pages 12-14

IT’S, ITS

• It’s is a contraction for “it is” or “it has.”
  Example: It’s up to you.

• Its is the possessive form of the neuter pronoun.
  Example: The company filed its report.

SLASHES (/)

• Do not add a space before or after a slash.
  Example: before/after

FORMATTING

BOLD

• Section headings or subheadings
• Website addresses
• Toll-free phone numbers
• Computer key strokes
  Example: Press Enter

• To show emphasis in text, use sparingly.
  (Do not underline text to show emphasis.)

BULLETED LISTS

• Keep lists short.
• Lists must contain more than one bullet point.
• Begin each bullet point with a capital letter.

• To connect numbers in dates, times, and references. When the hyphen connects numbers, do not add a space before or after it. When the hyphen connects words or a word and a number, include one space before and after it.

Examples: May - June
1-2 p.m.
Letters A-D
10:30 a.m. - 1:30 p.m.
Pages 12-14

• Bullet points should be either all complete sentences or all phrases. Complete sentences should be followed by a period; phrases or words should not be followed by punctuation.

• Introduce a list in one of two ways:
  1. Complete sentence followed by a colon
  2. Heading, phrase or title for the list with no punctuation following

Examples:

Primary Products
  • Countertops
  • Windows
  • Hardware

We take our responsibility to our associates very seriously:

• We are committed to diversity.
• Safety is a priority.
• Our culture focuses on doing, learning and winning.
EMAIL AUTO SIGNATURE

- Text should be in Arial, 10-point type black text. Do not use colored, underlined or italic type or non-standards fonts.
- Do not include backgrounds or graphics of any type, including the HD Supply or your business unit brand logos.
- Do not include slogans or quotes, including inspirational messages, with the exception of the HD Supply mission statement and the environmental message in green.
- The approved HD Supply Confidentiality Notice should appear under your auto signature.
- Your auto signature should appear on all original emails generated; it is not necessary to include the auto signature on replies and forwards.
- Company-issued BlackBerry® devices are programmed to automatically include the Confidentiality Notice when sending a message.

Example:
Associate Name
Title
HD Supply Business Unit or Functional Department
City, State
T: 000.000.0000
Cisco extension (if applicable)
M: 000.000.0000 (optional)
F: 000.000.0000 (optional)
HD Supply email address (optional)

One Team, Driving Customer Success and Value Creation

CONFIDENTIALITY NOTICE: This message is for intended addressee(s) only and may contain information that is confidential, proprietary or exempt from disclosure, and subject to terms at: http://www.hdsupply.com/email.

EMAIL FORMATTING

- Black text only
- Use upper and lower case
- Left aligned, not justified
- Double space between paragraphs
- No paragraph indentation

CAPITALIZE

- All proper nouns (even when used as adjectives) and formal names
- Names of HD Supply departments but not the word “department”

Example: Finance department

- The first word in a bullet point or list
## BUSINESS UNIT REFERENCES

- HD Supply should always appear on the same line in text
- Use business unit (use BU in all caps as an abbreviation in internal documents only). Do not use lines of businesses (LOB).
- Avoid using internal abbreviations in external communications.
- **NEVER USE** the abbreviation “HDS” in external communications.

### BUSINESS UNIT NAMES  
**EXTERNAL AUDIENCE**

<table>
<thead>
<tr>
<th>HD Supply’ Facilities Maintenance</th>
<th>HD Supply’ Construction &amp; Industrial – White Cap</th>
<th>HD Supply’ Home Improvement Solutions</th>
</tr>
</thead>
</table>

### ACCEPTABLE ABBREVIATIONS  
**INTERNAL AUDIENCE ONLY**

| HD Supply | HDS |
| HD Supply’ Facilities Maintenance | HDS Facilities Maintenance, HDS FM, Facilities Maintenance, FM |
| HD Supply’ Construction & Industrial – White Cap | HDS Construction & Industrial – White Cap, Construction & Industrial |
| HD Supply’ Home Improvement Solutions | HDS Home Improvement Solutions, Home Improvement Solutions |

In cases such as internal programs, systems or reports, where an abbreviation for each business unit is needed, you may use the abbreviations below. This chart is meant as a guideline only.

### BUSINESS UNIT NAMES  
**EXTERNAL AUDIENCE**

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### ACCEPTABLE ABBREVIATIONS  
**INTERNAL AUDIENCE ONLY**

| HD Supply | HDS |
| HD Supply’ Facilities Maintenance | HDSFM FM |
| HD Supply’ Construction & Industrial – White Cap | HDSCI CI, C&I |
| HD Supply’ Home Improvement Solutions | HDSHIS HIS |