United Stationers Inc. and Subsidiaries
Reconciliation of Non-GAAP Financial Measures

Adjustments to Selected Financial Statement Items, in millions

Net Sales

	For the quarter ending December 31, 2008	For the quarter ending December 31, 2007	Growth per Workday
USI, Reported	$ 1,145.2	$ 1,119.9	2.3%
ORS Nasco	69.6	2.9	n/a
USI less ORS Nasco	$ 1,075.6	$ 1,117.0	-3.7%

Operating Expenses

	For the quarter ending December 31, 2008	For the quarter ending December 31, 2007	Percent Change
USI, Reported	$ 133.5	$ 128.6	3.8%
ORS Nasco	9.3	0.8	n/a
USI less ORS Nasco	$ 124.2	$ 127.8	-2.8%

	For the quarter ending December 31, 2008	For the quarter ending December 31, 2007
Workdays	62	62

Note: These results are provided with and without the impact of ORS Nasco which was acquired by the Company on December 21, 2007. Generally Accepted Accounting Principles require that these income statement items related to ORS Nasco be reflected for the consolidated entity. The company believes that providing these comparisons to the prior year excluding ORS Nasco and adjusting growth for the change in selling days is an appropriate comparison of its operating results to last year. Also, it is helpful to provide readers of the company's financial statements with a reconciliation of these items to the Condensed Consolidated Statements of Income reported in accordance with Generally Accepted Accounting Principles.

United Stationers Inc. and Subsidiaries
Reconciliation of Non-GAAP Financial Measures

Adjustments to Selected Financial Statement Items, in millions

Net Sales

	For the year ending December 31, 2008	For the year ending December 31, 2007	Growth per Workday
USI, Reported	$ 4,986.9	$ 4,646.4	6.9%
ORS Nasco & Emco	325.0	2.9	n/a
USI less ORS Nasco & Emco	$ 4,661.9	$ 4,643.5	0.0%

Operating Expenses

	For the year ending December 31, 2008	For the year ending December 31, 2007
USI, Reported	$ 548.2	$ 504.2
ORS Nasco	37.5	0.8
Bad Debt Expense, without ORS Nasco	16.0	4.6
USI less ORS Nasco and Bad Debt	$ 494.7	$ 498.8
Percentage of Net Sales	10.6%	10.7%

	For the year ending December 31, 2008	For the year ending December 31, 2007
Workdays	254	253

Note: These results are provided with and without the impact of ORS Nasco which was acquired by the Company on December 21, 2007. This also shows results excluding the impact of the acquisition of Emco Distribution on September 2, 2008 and the Company's bad debt expense without ORS Nasco. Generally Accepted Accounting Principles require that these income statement items related to these items be reflected for the consolidated entity. The company believes that providing these comparisons to the prior year excluding these items and adjusting growth for the change in selling days is an appropriate comparison of its operating results to last year. Also, it is helpful to provide readers of the company's financial statements with a reconciliation of these items to the Condensed Consolidated Statements of Income reported in accordance with Generally Accepted Accounting Principles.