

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

**Adjusted Sales Growth**

	For the three months ended <u>September 30, 2008</u>	For the nine months ended <u>September 30, 2008</u>
United Stationers Inc. - Consolidated		
Reported 2008	\$ 1,337,855	\$ 3,841,664
Reported 2007	1,191,956	3,526,477
2008 Sales Growth vs. Prior Year	12.2%	8.9%
Selling Days 2008	64	192
Selling Days 2007	63	191
2008 Sales Growth vs. Prior Year - adjusted for selling days	10.5%	8.4%
ORS Nasco:		
Actual 2008	83,571	237,213
Consolidated excluding ORS Nasco		
Actual 2008	1,254,284	3,604,451
Actual 2007	1,191,956	3,526,477
2008 Sales Growth vs. Prior Year	5.2%	2.2%
2008 Sales Growth vs. Prior Year - adjusted for selling days	3.6%	1.7%

Note: These monthly sales results are provided with and without the impact of ORS Nasco which was acquired by the Company on December 21, 2007. Generally Accepted Accounting Principle require that sales related to ORS Nasco be reflected for the consolidated entity. The company believes that providing sales 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.