

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

Adjusted Sales Growth - First Quarter and Preliminary April 2008

Net Sales Growth by Month:

| | January and <u>February</u> | Preliminary March and <u>April</u> | Preliminary <u>April</u> | <u>1st Quarter</u> | <u>March</u> | <u>February</u> | <u>January</u> |
|---------------------------------------|--------------------------------|--|-----------------------------|--------------------|--------------|-----------------|----------------|
| United Stationers Inc. - Consolidated | | | | | | | |
| Actual 2008 | \$ 855,100 | \$ 833,486 | \$ 436,112 | \$ 1,252,474 | \$ 397,374 | \$ 401,607 | \$ 453,493 |
| Workdays 2008 | 43 | 43 | 22 | 64 | 21 | 21 | 22 |
| Actual 2007 | \$ 781,415 | \$ 790,442 | \$ 378,541 | \$ 1,193,316 | \$ 411,901 | \$ 359,574 | \$ 421,841 |
| Workdays 2007 | 42 | 43 | 21 | 64 | 22 | 20 | 22 |
| % Change to 2007 (workday adjusted) | 6.9% | 5.4% | 10.0% | 5.0% | 1.1% | 6.4% | 7.5% |
| ORS Nasco: | | | | | | | |
| Actual 2008 | \$ 49,754 | \$ 51,341 | \$ 27,481 | \$ 73,614 | \$ 23,860 | \$ 24,057 | \$ 25,697 |
| Consolidated excluding ORS Nasco | | | | | | | |
| Actual 2008 | \$ 805,346 | \$ 782,145 | \$ 408,631 | \$ 1,178,860 | \$ 373,514 | \$ 377,550 | \$ 427,796 |
| Workdays 2008 | 43 | 43 | 22 | 64 | 21 | 21 | 22 |
| Actual 2007 | \$ 781,415 | \$ 790,442 | \$ 378,541 | \$ 1,193,316 | \$ 411,901 | \$ 359,574 | \$ 421,841 |
| Workdays 2007 | 42 | 43 | 21 | 64 | 22 | 20 | 22 |
| % Change to 2007 (workday adjusted) | 0.7% | (1.0%) | 3.0% | (1.2%) | (5.0%) | 0.0% | 1.4% |

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 Principles require that these results be reflected for the consolidated entity including ORS Nasco. Preliminary April sales are included as well to provide information that the Company uses internally to measure sales trends. The company believes that providing a two month view of sales comparisons to the prior year and excluding ORS Nasco from these items is an appropriate comparison of its operating results to last year and that it is helpful to provide readers of its financial statements with a reconciliation of these items to the Condensed Consolidated Statements of Income reported in accordance with Generally Accepted Accounting Principles.