

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name <u>United Stationers Inc.</u>		2 Issuer's employer identification number (EIN) <u>36-3141189</u>	
3 Name of contact for additional information <u>Mary Disclafani, Investor Relations</u>	4 Telephone No. of contact <u>847-627-2772</u>	5 Email address of contact <u>mdisclafani@ussco.com</u>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <u>One Parkway North Blvd, Suite 100</u>		7 City, town, or post office, state, and Zip code of contact <u>Deerfield, IL 60015</u>	
8 Date of action <u>5-16-2011</u>		9 Classification and description <u>2:1 stock split in the form of a 100% stock dividend.</u>	
10 CUSIP number <u>913004107</u>	11 Serial number(s)	12 Ticker symbol <u>USTR</u>	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶
Two-for-one stock split of the company's issued common shares, which was payable in the form of a 100% stock dividend. All stockholders received one additional share for each share owned at the close of business on the record date of May 16, 2011. The stock dividend was payable on May 31, 2011. NASDAQ officially declared June 1, 2011 as the date USTR shares would trade in the market ex-stock dividend.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶
50%

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ The total tax basis of the stock is allocated between the old shares and new shares as follows:
(Total number of old shares + total number of new shares) divided by tax basis of old shares = tax basis per share of both old and new shares.
Where a shareholder owns several blocks of stock purchased at different times, the basis must be determined by allocating the basis of each particular block of stock.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____
The distribution of the stock dividend is governed by the provisions of Internal Revenue Code section 305(a).
The tax basis of the stock received by the shareholder is determined under Internal Revenue Code section 307(a).

18 Can any resulting loss be recognized? ▶ Gain or loss is generally recognized upon a taxable disposition of the stock.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ _____
Reportable tax year is 2011 for calendar year taxpayers.

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature ▶ [Signature] Date ▶ 1/16/12

Print your name ▶ Robert J. Kelderhouse Title ▶ V.P. & Treasurer

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			