

**Mail Stop 4561**

January 12, 2007

Richard W. Gochnauer  
President & CEO  
United Stationers, Inc.  
2200 East Golf Road  
Des Plaines, IL 60016

**Re: United Stationers, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2005  
Filed March 6, 2006  
File No. 000-10653**

Dear Mr. Gochnauer:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kathleen Collins  
Accounting Branch Chief