

January 13, 2006

Via Facsimile

Mr. Michael L. Eskew
Chief Executive Officer
United Parcel Service, Inc.
55 Glenlake Parkway, N.E.
Atlanta, Georgia 30328

RE: United Parcel Service, Inc.
Form 10-K: For the Year Ended December 31, 2004
Form 10-Q: For the Quarter Ended September 30, 2005
Form 8-K: Filed October 25, 2005
File Number: 001-15451

Dear Mr. Eskew:

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

Sincerely,

Michael Fay
Accounting Branch Chief

cc: Mr. D. Scott Davis, Chief Financial Officer
Mr. Jeffrey Stein, King & Spalding