

Mail Stop 3561

August 6, 2008

Via U.S. Mail and Facsimile

Scott D. Davis  
Chairman and 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 fiscal year ended December 31, 2007

**File No. 001-15451**

Dear Mr. Davis:

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

Sincerely,

Linda Cvrkel  
Branch Chief

Via facsimile: Kurt P. Kuehn, Chief Financial Officer  
(404)828-6619