



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3561

May 29, 2009

Via U.S. Mail

D. Scott Davis
Chief Executive Officer
United Parcel Service, Inc.
55 Glenlake Parkway, N.E.
Atlanta, GA 30328

Re: United Parcel Service, Inc.
File Number: 001-15451
Form 10-K for the fiscal year ended December 31, 2008
Schedule 14 filed March 13, 2009

Dear Mr. Davis:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Daniel Morris
Attorney-Advisor