

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-7010

March 29, 2011

Via U.S. Mail

Norman M. Brothers, Jr. Vice President United Parcel Service, Inc. 55 Glenlake Parkway, NE Atlanta, GA 30328

Re: United Parcel Service, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2009

Filed February 26, 2010

File No. 1-15451

Response Letter Filed March 14, 2011

Dear Mr. Brothers:

We refer you to our comment letter dated December 20, 2010 regarding business contacts with Iran, Syria, Sudan and Cuba. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief Office of Global Security Risk

cc: Max Webb Assistant Director Division of Corporation Finance