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Via EDGAR

May 31, 2011

Ms. Lyn Shenk Branch Chief Division of Corporation Finance Securities and Exchange Commission Mail Stop 3561 100 F Street, NE Washington, D.C. 20549-3561

Re: United Parcel Service, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2010
Filed February 28, 2011
Definitive Proxy Statement on Schedule 14A
Filed March 14, 2011
File No. 001-15451

Dear Ms. Shenk:

This will confirm the May 25, 2011 telephone conversation with Doug Jones in the Division of Corporation Finance that United Parcel Service, Inc. will respond to the comments of the staff of the Securities and Exchange Commission on or before June 21, 2011.

Please contact me at (404) 572-4729 should you have any questions.

Sincerely,

/s/ Jeffrey M. Stein

Jeffrey M. Stein