

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