



UPS  
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February 20, 2024

U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549

**Re: Notice of disclosure filed in Exchange Act Report under Section 219 of the Iran Threat Reduction and Syria Human Rights Act of 2012 and Section 13(r) of the Exchange Act, as amended**

Ladies and Gentlemen:

Pursuant to Section 219 of the Iran Threat Reduction and Syria Human Rights Act of 2012 and Section 13(r) of the Securities Exchange Act of 1934, as amended, notice is hereby provided that United Parcel Service, Inc. has made disclosure pursuant to such provisions in its Annual Report on Form 10-K for the year ended December 31, 2023 which was filed with the Securities and Exchange Commission on February 20, 2024.

Respectfully submitted,

By: /s/ BRIAN O. NEWMAN

Brian O. Newman

Executive Vice President and Chief Financial Officer