FORM 4

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

OMB APPROVAL						
OMB Number:	3235-0287					
Estimated average	burden					
hours par response	0.5					

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. *See* Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

(Fi	rting Person -						or Tr	ading Sy	vmbo	NI .	15. Rel	attonship o	or Keporting	rerson(s) to I	ssuer			
	:A		2. Issuer Name and Ticker or Trading Symbol UNITED PARCEL SERVICE INC [UPS]									5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner						
AKKW	VAY, NE		3. Date of Earliest Transaction (Month/Day/Year) 05/01/2006						ny/Ye	ear)		X Officer (give title below) Other (specify below) Sr VP, Gen Counsel & Sec						
· ·	treet)	4.	4. If Amendment, Date Original Filed(Month/Day/Year)						_X_ Fo	6. Individual or Joint/Group Filing(Check Applicable Line) Form filed by One Reporting Person Form filed by More than One Reporting Person								
	itate)	(Zip)	Table I - Non-Derivative Securities Acc							e Securities A	Acquired, I	laired, Disposed of, or Beneficially Owned						
	I	Date	2A. Deemed Execution Date, if		if Co	Code (Instr. 8)		(A (I	(A) or Disposed of (Instr. 3, 4 and 5)		D) Owne Transa (Instr.	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)			Ownership form: Direct (D) r Indirect	7. Nature of Indirect Beneficial Ownership (Instr. 4)		
Stock											5,896	5.3209		I)			
version [Date	3A. Deemed Execution Date, i	I - Derivative Securities Acquire (e.g., puts, calls, warrants, opt 4. 5. Number 6. e, if Transaction of Ex Code Derivative (M		ired optio 6. D Exp	in this form are not require a currently valid OMB contined, Disposed of, or Beneficially options, convertible securities) 6. Date Exercisable and Expiration Date (Month/Day/Year) 7. Sec				7. Title and Amount of Underlying Securities Instr. 3 and 4) 8. Price of Derivative Security (Instr. 5) 8. Price of Derivative Securities Beneficial Owned Following Reported		9. Number of Derivative Securities Beneficially Owned Following Reported Transaction(s	Ownersh Form of Derivativ Security Direct (I or Indire	(Instr. 4)				
			Code	V	(A)	(D)					Title	Amount or Number of Shares						
0.88	05/01/2006		A	6	,627		05/	/02/201	11 0)4/29/2016	Class A Common Stock	6,627	\$ 0	6,627	D			
0 (1)	05/01/2006		A	2	,695			(2)		(2)	Class A Common Stock	2,695	\$ 0	5,168.707	5 D			
a O	Stock separate ersion [fercise of attive ity] 0.88	Stock Stock separate line for each class a. Transaction Date (Month/Day/Year) b.88 05/01/2006	Stock Stock Stock Table II - Table II - Stock 3. Transaction Date (Month/Day/Year) Month/Day/Year) Month/Day/Year) 3. Transaction Date (Month/Day/Year) Month/Day/Year) Month/Day/Year) Month/Day/Year) Month/Day/Year	Stock Table II - Derivative (e.g., puts, any (Month/Day/Year)) 3. Transaction Date Execution any (Month/Day/Year) When the content of the	Stock Table II - Derivative Securices beneficially owned describing any (Month/Day/Year) Table II - Derivative Securices beneficially owned described (Month/Day/Year) 3. Transaction Date (Month/Day/Year) (Month/Day/Year) 3. Transaction Date (Execution Date, if any (Month/Day/Year) (Month/Day/Year) (Month/Day/Year) (Month/Day/Year) (Month/Day/Year) (A 5 7 Transaction Code Date (Instr. 8) (A 6 6 V) Code V	Stock Table II - Derivative Securities beneficially owned directly any (Month/Day/Year) Table II - Derivative Securities (e.g., puts, calls, warrate line for each class of securities derivative (month/Day/Year) Table II - Derivative Securities (e.g., puts, calls, warrate) any (Month/Day/Year) Stock Table II - Derivative Securities (e.g., puts, calls, warrate) any (Month/Day/Year) Acquir (A) or Disposo of (D) (Instr. 3 and 5) Code V (A) O.88 05/01/2006 A 6,627	Stock Code Case Case	Stock 2. Transaction Date (Month/Day/Year) 2.A. Deemed Execution Date, if (Month/Day/Year) 3. Transact Code (Instr. 8)	Code Code	Code V Amou	Code V Amount Code Carrently valid OMB c Code Code Carrently valid OMB c Code Co	Code V Amount Code C	Stock 2. Transaction Date (Month/Day/Year) 3. Transaction (A) or Disposed of (D) (Instr. 3, 4 and 5) 5. Amount of Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5) 5. Amount of Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5) 5. Amount of Securities Acquired (A) or Disposed of (D) (Instr. 3 and 4) 6. Date Exercisable and Execution Date (e.g., puts, calls, warrants, options, convertible securities) 7. Title and Amount of Securities (Month/Day/Year) 7. Title and Amount of Securities (Month/Day/Year) 7. Title and Amount of Securities (Month/Day/Year) 7. Title and Amount of Underlying Securities (Month/Day/Year) 7. Title and Amount of Underlying Securities (Month/Day/Year) 7. Title and Amount of Underlying Securities (Instr. 3 and 4) 7. Title and Amount of Underlying Securities (Month/Day/Year) 7. Title Amount of Securities (Mon	Stock	Stock Z- Transaction Date Code V Amount Date Code V Amount Code V Amount Code V Amount Code V Amount Code V Code Code Code V Code Cod			

Other

Signatures

McClure Teri P

ATLANTA, GA 30328

Teri P. McClure	05/03/2006
**Signature of Reporting Person	Date

Reporting Owner Name / Address

55 GLENLAKE PARKWAY, NE

Explanation of Responses:

* If the form is filed by more than one reporting person, see Instruction 4(b)(v).

10%

Owner

Officer

Sr VP, Gen Counsel & Sec

Director

- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. *See* 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- (1) One for One
- (2) The settlement date of the restricted performance units generally will be five years from the date of grant.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.