FORM 4

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

OIVIB APPROVAL					
OMB Number:	3235-0287				
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hours per 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

(1 Time of Type	e Responses)															
1. Name and Address of Reporting Person * BARNES DAVID A				2. Issuer Name and Ticker or Trading Symbol UNITED PARCEL SERVICE INC [UPS]							5	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner				
(Last) (First) (Middle) 55 GLENLAKE PARKWAY, NE				3. Date of Earliest Transaction (Month/Day/Year) 10/26/2007						Ī	X Officer (give title below) Other (specify below) Senior Vice President					
ATLANT	(Street) ATLANTA, GA 30328				4. If Amendment, Date Original Filed(Month/Day/Year)							6. Individual or Joint/Group Filing(Check Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reporting Person				
(City) (State) (Zip)			Table I - Non-Derivative Securities Acqu						es Acquir	uired, Disposed of, or Beneficially Owned						
(Instr. 3) Dat		2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)		(Instr. 8)		4. Securities Acquire or Disposed of (D) (Instr. 3, 4 and 5)		` /	Owned Followin Transaction(s)) I	6. Ownership Form:	Beneficial		
				(Wionu	II/Day/	i cai)	Code	V	Amoun	(A) or (D)	Price	(Instr. 3 and 4) Direct (D) or Indirect (I) (Instr. 4)				
Class A C	ommon Ste	ock	10/26/2007				M		384.829	94 A	\$ 0	86,429.0094])	
Class A Co	ommon Ste	ock	10/26/2007				F		124.87	7 D	\$ 76.54	86,304.1324])	
Class A C	ommon Ste	ock										760]		Child I
Class A Co			class of securities ben	neficially	y owne	d dire	ectly or indi	-, ´				680]1		Child II
				- Deriv	vative S	Secur	rities Acqui	Pers this curre	form are ently val	not requilid OMB c	I to the dired to rontrol n	collection of i espond unle umber.			n SEC	Child II 1474 (9-02)
	eport on a se	parate line for each o	Table II 3A. Deemed Execution Date, if	1 - Deriv (e.g., 4. Transac Code	vative S puts, c 5. ction D S S A D	Securalls, v. Num Deriva ecurit ecquir Dispos	rities Acqui warrants, on the of tive	Pers this is curred, Di ptions, 6. Date Expira	form are ently val	e not requicted not required of the confidence o	to the cired to rontrol nicially Ories)	collection of i espond unle- umber. wned and Amount of ring Securities		9. Number o Derivative Securities Beneficially Owned Following Reported	10. Owners Form o Derivat Security Direct (or Indir	11. Natur of Indirec f Beneficia iv: (Instr. 4)
Reminder: R 1. Title of Derivative Security	2. Conversion or Exercise Price of Derivative	parate line for each of a parate line for ea	Table II 3A. Deemed Execution Date, if any	1 - Deriv (e.g., 4. Transac Code	vative Sputs, c. 5. ction D Sc A D (I S 5)	Securalls, v. Num Deriva ecurit ecquir Dispos	rities Acqui warrants, on there of tive ties red (A) or red of (D)	Pers this to curred, Di ptions, 6. Date Expira (Month	form are ently val isposed of converti e Exercise tion Date h/Day/Ye	e not requid OMB c	to the cired to rontrol nicially Ories) 7. Title Underly	collection of i espond unle- umber. wned and Amount of ring Securities	8. Price of Derivative Security (Instr. 5)	9. Number o Derivative Securities Beneficially Owned Following	10. Owners Form o Derivat Security Direct (or Indir	11. Naturn of Indirect Beneficia Ownershi (Instr. 4)
Reminder: R 1. Title of Derivative Security	2. Conversion or Exercise Price of Derivative	parate line for each of a parate line for ea	Table II 3A. Deemed Execution Date, if any	1 - Deriv (e.g., 4. Transac Code (Instr. 8	vative Sputs, c. 5. ction D Sc A D (I S 5)	Secur salls, v. Num Deriva ecurit acquir bispos instr. (rities Acqui warrants, on the of tive ties red (A) or red of (D) 3, 4, and	Pers this curred, Di ptions, 6. Date Exercis	form are ently val isposed of converti e Exercisa tion Date h/Day/Ye	e not requid OMB c	to the cired to rootrol n icially Ories) 7. Title Underly (Instr. 3	and Amount of ing Securities and 4) Amount of Number of Shares A A A A A A A A A A A A A	8. Price of Derivative Security (Instr. 5)	9. Number o Derivative Securities Beneficially Owned Following Reported Transaction(Owners Form or Derivat Security Direct (or Indir	11. Naturn of Indirect Beneficia Ownershi (Instr. 4)

Reporting Owners

	Relationships					
Reporting Owner Name / Address	Director	10% Owner	Officer	Other		
BARNES DAVID A						
55 GLENLAKE PARKWAY, NE			Senior Vice President			
ATLANTA, GA 30328						

Signatures

Robert S. Shaw, Power of Attorney	10/30/2007
**Signature of Reporting Person	Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, see Instruction 4(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

- (1) Represents Restricted Stock Units (RSUs) granted as Management Incentive Awards under the United Parcel Service, Inc. Incentive Compensation Plan. Each restricted stock unit represents a right to receive one share of Class A Common stock.
- (2) Restricted stock grant vests at the rate of 20% on the first anniversary date and on each anniversary date thereafter.

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.