FORM 4

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

OMB APPROVAL
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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

obligations may continue. See Instruction 1(b). Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

(Print or Type	Responses)																
1. Name and Address of Reporting Person * MCDEVITT JOHN J				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						
(Last) (First) (Middle) 55 GLENLAKE PARKWAY, NE					3. Date of Earliest Transaction (Month/Day/Year) 10/26/2007							X Officer (give title below) Other (specify below) Senior Vice President					
(Street)				4. If A	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				
ATLANT	A, GA 303	528										For	m filed by More	than One Repo	rting Person		
(City))	(State)	(Zip)				Table I	- Non-	-Derivative	e Securiti	ies Acqui	ired, D	isposed of,	or Beneficia	ally Owned		
1. Title of Security (Instr. 3)			2. Transaction Date (Month/Day/Yea	2A. Deemed Execution Date, if any (Month/Day/Year)		Date, if	3. Transact Code (Instr. 8)	4. Securities According or Disposed of (Instr. 3, 4 and 5)		sed of (D)		Owne Trans	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)			6. Ownership Form: Direct (D)	Beneficial Ownership
							Code	V	Amount	(A) or (D)	Price				(or Indirect I) Instr. 4)	(Instr. 4)
Class A Co	ommon St	ock	10/26/2007				M		427.630)4 A	\$ 0	58,4	95.8695])	
Class A Common Stock			10/26/2007				F		138.766	5 D	\$ 76.54	58,357.1035		1)		
Class B Co	ommon Sto	ock	10/30/2007				S		300	D	\$ 75.12	1,59	9		1)	
Class B Common Stock		10/30/2007				S		499	D	\$ 75.10	1,10	0		1)		
Class B Common Stock		10/30/2007				S		1,100	D	\$ 75.11	0			1)		
Class A Common Stock											99			1		Child I	
Class A Common Stock												102]		Child II
Class A Common Stock											99]		Child III	
Class A Common Stock											102			1		Child IV	
Class A Co	ommon St	ock										11,8	89.2917]		Spouse
Reminder: R	eport on a se	parate line for each of	class of securities ber	neficially	y own	ed direc	tly or indire	Pers this		not requ	ired to	respo	nd unless		contained in lisplays a	SEC	1474 (9-02)
			Table				ities Acquir varrants, o					wned					
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	any	Deemed 4. Transaction		Derivative Securities Acquired		Expiration Date U			Under	7. Title and Amount of Underlying Securities (Instr. 3 and 4)		Derivative Security (Instr. 5)	9. Number of Derivative Securities Beneficially Owned Following	Owners Form of Derivat Security Direct (Ownershi (y: (Instr. 4)
				Code	v	(A)	(D)	Date Exerc	Exp cisable Da	epiration ate	Title		Amount or Number of Shares		Reported Transaction(s) (Instr. 4)	or Indir (I) (Instr. 4	
Restricted Stock Units	\$ 0 <u>(1)</u>	10/26/2007		M			427.6304		(2)	(2)	Clas Com Sto	mon	427.6304	\$ 0	1,465	D	
Restricted Stock	\$ 0 <u>(1)</u>	10/26/2007		A		1,001			(<u>2</u>) 10)/15/201	Clas 2 Com		1,001	\$ 0	1,001	D	

Reporting Owners

	Relationships							
Reporting Owner Name / Address	Director	10% Owner	Officer	Other				
MCDEVITT JOHN J 55 GLENLAKE PARKWAY, NE ATLANTA, GA 30328			Senior Vice President					

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.