FORM 5

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

OMB APPROVAL							
OMB Number:	3235-0362						
Estimated averag	e burden						
hours per respons	se 10						

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b). Form 3 Holdings Reported Form 4 Transactions

Reported

ANNUAL 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. Name and Address of Reporting P 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) 55 GLENLAKE PARKWAY	3. Statement for Iss (Month/Day/Year) 12/31/2007	suer's Fiscal Yea	ar Ended		X Officer (give title below) Other (specify below) Senior Vice President				
(Street)	4. If Amendment, Date Original Filed(Month/Day/Year)					6. Individual or Joint/Group Reporting (check applicable line)			
ATLANTA, GA 30328						_X_Form Filed by One Reporting PersonForm Filed by More than One Reporting Person			
(City) (State)	(Zip)	Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned							
1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)		3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned at end of Issuer's Fiscal Year (Instr. 3 and 4)	6. Ownership Form: Direct (D)	7. Nature of Indirect Beneficial Ownership
		(Month/Day/Year)		Amount	(A) or (D)	Price	(IIISU. 3 and 4)	or Indirect (I) (Instr. 4)	
Class A Common Stock	10/31/2007		G	134	D	\$ 0	55,532.734	D	
Class A Common Stock							99	I	Child I
Class A Common Stock							102	I	Child II
Class A Common Stock							99	I	Child III
Class A Common Stock							102	I	Child IV
Class A Common Stock							11,889.2917	I	Spouse

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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

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Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of	2.	3. Transaction	3A. Deemed	4.	5.		6. Date Exer	cisable	7. Titl	le and	8. Price of	9. Number	10.	11. Nature
Derivative	Conversion	Date	Execution Date, if	Transaction	Numb	ber	and Expiration Date		Amount of		Derivative	of	Ownership	of Indirect
Security	or Exercise	(Month/Day/Year)	any	Code	of		(Month/Day	Year)	Under	rlying	Security	Derivative	Form of	Beneficial
(Instr. 3)	Price of		(Month/Day/Year)	(Instr. 8)	Deriv	ative			Secur	ities	(Instr. 5)	Securities	Derivative	Ownership
	Derivative				Secur	ities			(Instr.	. 3 and		Beneficially	Security:	(Instr. 4)
	Security				Acqu	ired			4)			Owned at	Direct (D)	
					(A) o	r						End of	or Indirect	
					Dispo	osed						Issuer's	(I)	
					of (D))						Fiscal Year	(Instr. 4)	
					(Instr	. 3,						(Instr. 4)		
					4, and	15)								
										Amount				
										or				
								Expiration		Number				
							Exercisable	Date		of				
					(A)	(D)				Shares				

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	01/30/2008	
**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).

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

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