FORM 4

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

OMB APPROVAL						
OMB Number:	3235-0287					
Estimated average	burden hours					
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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

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 McClure Teri P				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) 05/16/2008						X_ Officer (give title below) Other (specify below) Sr VP, Gen Counsel & Sec							
(Street)				4. If Amendment, Date Original Filed(Month/Day/Year)						6. Individual or Joint/Group Filing(Check Applicable Line) _X_Form filed by One Reporting PersonForm filed by More than One Reporting Person							
ATLANTA, GA 30328 (City) (State) (Zip)																	
		(State)	(Zip)	•						uired, Disposed of, or Beneficially Owned							
1.Title of Security 2. Transaction Date (Month/Day/Ye		2A. Deemed Execution Date, if any (Month/Day/Year)		, if Code (Instr.	(Instr. 8)		4. Securities Acquired (A or Disposed of (D) (Instr. 3, 4 and 5)			(Instr. 3 and 4) Form:			Ownership	7. Nature of Indirect Beneficial Ownership			
						Coo	le V	' Amo	ount	(A) or (D)	Price	or Indirect (In		(Instr. 4)			
Class A Com	mon Stock	ξ	05/16/2008			M	[840.9	9906	A	\$ 0	5,690.1628			D		
Class A Com	mon Stock	ζ	05/16/2008			M	[84.09	991	A	\$ 0	5,774.	2619			D	
Class A Com	mon Stock	ζ	05/16/2008			F		27.29	903	D	\$ 73.28	5,746.9716		D			
Class A Com	mon Stock	•	05/16/2008					272	272.9015		\$	5,474.0701		D			
		`	03/10/2000			F		272.9	9015	Б	73.28	3,474.	0701			D	
Reminder: Repo		ate line for each class	s of securities benefi	II - Dei	rivative Se	tly or indire	Performan	rsons w m are no id OMB	ho resot requestrates of, or	spond to	o the coresponding of the	collectio	on of informess the form			nis SEC	1474 (9-02)
	rt on a separa	ate line for each class	s of securities benefi	II - Dei (e.g	rivative Se	tly or indire	Performant values, option	rsons w m are no id OMB Disposed	ho resot requested	spond to uired to ol numl Benefici securitie	o the coresponding of the	collectio ond unle	n of inform	n displays	a currently	nis SEC	, ,
Reminder: Repo 1. Title of Derivative Security (Instr. 3)		ate line for each class	Table 3A. Deemed Execution Date, if	II - Der (e.g 4. Transac Code	rivative Se z., puts, cal 5. No cction Deri Secu 8) Acqu Disp	curities Ac	pectly. Pe for val quired, 1 cs, option 6. Date Date	rsons w m are no id OMB Disposed	ho respondence of, or retible so	spond to uired to ol numl Benefici securitie	o the coresponding of the	collectio ond unle wned	on of information of information of Amount of Securities	n displays	9. Number Derivative Securities Beneficially Owned Following Reported	of 10. Owner Form c Derivay Securit Direct or India	11. Natu ship of Indire f Benefici ive Ownersh y: (Instr. 4)
1. Title of Derivative Security	2. Conversion or Exercise Price of Derivative	ate line for each class 3. Transaction Date	Table 3A. Deemed Execution Date, if any	II - Der (e.g 4. Transac Code	rivative Se z., puts, cal 5. No ction Derivation Secution 8) Acquirum Disp (Inst	curities Ac ls, warrant umber of rative rities irred (A) or ossed of (D)	pectly. Pe for val quired, 1 cs, option 6. Date Date	rsons w m are no id OMB Disposed is, conver Exercisal	ho response requestions of, or retible sole and	spond to uired to ol numl Benefici securitie	o the corespondent.	collectio ond unled wned Title and nderlying nstr. 3 and	on of information of information of Amount of Securities	8. Price of Derivative Security	9. Number Derivative Securities Beneficially Owned Following	of 10. Owner Form c Derivay Securit Direct or India	11. Natu ship of Indire f Benefici ive Ownersh (Instr. 4) eet
1. Title of Derivative Security	2. Conversion or Exercise Price of Derivative Security	ate line for each class 3. Transaction Date	Table 3A. Deemed Execution Date, if any	II - Dei (e.g. 4. Transac Code (Instr. §	rivative Se g., puts, cal 5. No ction Derir Secu (Inst 5) V (A)	curities Ac Is, warrant imber of vative rities iired (A) or ossed of (D) : 3, 4, and	quired, s, optior 6. Date Date (Month	rsons w m are no id OMB Disposed is, conver Exercisal	ho response requestions of, or retible sole and	spond t uired to ol numl Benefici securitie	on the corresponder. Solution of the corresponder. The corresponder of the corresponder. The corresponder of the correspond	collectio ond unle wned Title and aderlying sstr. 3 and	Amount of Securities 4)	8. Price of Derivative Security	9. Number Derivative Securities Beneficially Owned Following Reported Transaction	of 10. Owner Form c Deriva Securit Direct or India(s) (Instr.	11. Natu ship of Indire f Benefici ive Ownersh (Instr. 4) eet

Reporting Owners

	Relationships					
Reporting Owner Name / Address	Director	10% Owner	Officer	Other		
McClure Teri P 55 GLENLAKE PARKWAY, NE ATLANTA, GA 30328			Sr VP, Gen Counsel & Sec			

Signatures

Robert S. Shaw, Power of Attorney	05/20/2008
**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).
- (1) Represents Restricted Performance Units (RPUs) granted as Long-term Incentive Performance Awards under the United Parcel Service, Inc. Incentive Compensation Plan (the "Plan"). Each RPU represents a right to receive one share of class A common stock.
- (2) RPUs were granted on May 2, 2003, and were converted into shares of class A common stock and distributed to the Reporting Person on May 16, 2008.

- (3) Represents outstanding RPU awards granted under the Plan.
- (4) On May 2, 2003, the reporting person was granted a Restricted Performance Unit that contained a 10% bonus feature if the UPS December 31, 2007 diluted earnings per share exceeded \$3.94. The 10% bonus was achieved.
- (5) Represents a 10% bonus awarded based upon the achievement of 2007 performance criteria. The RPUs were converted into shares of class A common stock and distributed to the Reporting Person on May 16, 2008.

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.