FORM 4

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

OMB APPE	ROVAL
OMB Number:	3235-0287
Estimated average	burden
hours per response	9 0.5

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

	Responses)															
1. Name and Address of Reporting Person* BURNS MICHAEL 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) _X_ Director						
55 GLENI	LAKE PAI	(First) RKWAY, NE		3. Date of Earliest Transaction (Month/Day/Year) 05/07/2009					Officer (giv	e title below)	Othe	r (specify below)	<u> </u>			
(Street)				4. If Amendment, Date Original Filed(Month/Day/Year)						6. Individual or Joint/Group FilingCheck Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reporting Person						
ATLANTA	A, GA 303													.,		
(City)		(State)	(Zip)			Tabl	le I -	Non-Deriva	tive Securi	ties Acqu	uired, l	Disposed	of, or Bene	ficially Own	ed	
(Instr. 3) Date		2. Transaction Date (Month/Day/Year)	Execution any	A. Deemed xecution Date, if			4. Securities (A) or Dispo (Instr. 3, 4 a		d of (D)	Owne Trans	5. Amount of Securities Cowned Following Report Transaction(s)		d (Ownership	. Nature f Indirect geneficial Ownership Instr. 4)	
	(Homa Day)			(Month/Day/Y		Year) Coo		V Am	ount (D		(Instr. 3 and		4)			
		4 . 1:	class of securities 1	beneficially	OWN	direc	tly or	r indirectly.								
Reminder: Re	eport on a se	parate fine for each	Table II -	Derivative	Secur	ities A		in this fo displays ired, Dispos	rm are no a current ed of, or B	t require y valid (neficiall	ed to r OMB o	respond control r	unless the	tion contair e form	ed SEC 14	74 (9-02)
	2. Conversion or Exercise Price of	3. Transaction	Table II - 3A. Deemed Execution Date,	Derivative (e.g., puts, 4. Transac Code	e Secur calls, v 5. tion of D	ities Avarra	nts, o	in this fo displays	rm are not a current ed of, or Bovertible sections and ate	require y valid (neficiall urities) 7. Tit of Un Secur	y Own	respond control r red Amount	unless the number.	9. Number o Derivative Securities Beneficially	10. Ownership Form of Derivative	11. Nature of Indirec Beneficia Ownershi
Title of Derivative Security	2. Conversion or Exercise	3. Transaction	Table II - 3A. Deemed Execution Date, i	Derivative (e.g., puts, 4. Transac Code	Secur calls, v 5. tion of D Se A (A D of	ities A warra Numb	nts, oper ve ve es d	in this fo displays ired, Dispose options, con 6. Date Exer Expiration D	rm are not a current ed of, or Bovertible sections and ate	require y valid (neficiall urities) 7. Tit of Un Secur	y Own le and A derlyin ities	respond control r red Amount	8. Price of Derivative Security (Instr. 5)	9. Number o Derivative Securities	Ownership Form of Derivative Security: Direct (D) or Indirect	11. Nature of Indirec Beneficia Ownershi (Instr. 4)
Title of Derivative Security	2. Conversion or Exercise Price of Derivative	3. Transaction	Table II - 3A. Deemed Execution Date, i	Derivative (e.g., puts, 4. Transac Code	Securicalls, 5. Stion of D S SA (A D of (I ar	Numb.	nts, oper ve es d d , 4,	in this fo displays ired, Dispose options, con 6. Date Exer Expiration D	rm are not a current ed of, or Bovertible sections and ate	neficiall urities) 7. Tit of Un Secur (Instr	ed to r OMB of y Own le and A derlyin ities . 3 and	respond control r red Amount	8. Price of Derivative Security (Instr. 5)	9. Number o Derivative Securities Beneficially Owned Following Reported Transaction(To. Ownership Form of Derivative Security: Direct (D) or Indirect (S) (I)	11. Nature of Indirec Beneficia Ownershi (Instr. 4)

Reporting Owners

	Relationships					
Reporting Owner Name / Address	Director	10% Owner	Officer	Other		
BURNS MICHAEL J						
55 GLENLAKE PARKWAY, NE	X					
ATLANTA, GA 30328						

Signatures

Robert S. Shaw, Power of Attorney	05/11/2009
**Signature of Reporting Person	Date

Explanation of Responses:

- \star 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) One unit is equivalent to one share of UPS Class A Common stock.

Represents Restricted Stock Units (RSUs) granted under the United Parcel Service, Inc. Incentive Compensation Plan. These RSUs will convert into shares of UPS Class A common stock on a one for one basis upon the termination of the individual from the Board of Directors.

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.