(Print or Type Responses)

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

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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 Person BURNS MICHAEL J	2. Issuer Name and UNITED PARC			0 2		5. Relationship of Reporting Person(s) to Issuer (Check all applicable) X Director 10% Owner				
(Last) (First) 55 GLENLAKE PARKWAY, NE		3. Date of Earliest Transaction (Month/Day/Year) 05/05/2010						Officer (give title below)	ther (specify bel	ow)
(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 Acquired, Disposed of, or Beneficially Owned								
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	Execution Date, if	(Instr. 8)		4. Securi (A) or D (Instr. 3, Amount	isposed of 4 and 5) (A) or	of (D)		6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	Beneficial Ownership

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

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Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned

(<i>e.g.</i> , puts, calls, warrants, options, convertible securities)															
1. Title of Derivative Security (Instr. 3)	Price of	Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	TransactionofCodeDerivative(Instr. 8)Securities		6. Date Exercisable and Expiration Date (Month/Day/Year)		of Underlying Securities		Derivative Security	9. Number of Derivative Securities Beneficially	Ownership Form of	11. Nature of Indirect Beneficial Ownership		
	Derivative Security					Acquire (A) or Dispose of (D) (Instr. 3 and 5)	ed						Transaction(s)	Security: Direct (D) or Indirect (I) (Instr. 4)	(Instr. 4)
				Code	V	(A)	(D)	Exercisable	Expiration Date	Title	Amount or Number of Shares				
Restricted Stock Units	<u>(1)</u>	05/05/2010		А		1,935		05/05/2010	<u>(2)</u>	Class A Common Stock	1,935	\$ 0	1,935	D	

Reporting Owners

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

Signatures

Robert S. Shaw, Power of Attorney	05/06/2010
**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) One unit is equivalent to one share of UPS Class A Common stock.

(2) 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 (2) 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.

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