FORM 4

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

	OMB APPROVAL						
(OMB Number: 3235-0287						
E	Estimated average burden						
ŀ	nours per response.	0.5					

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 Re	esponses)														
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 X Officer (give title below) Other (specify below) Senior Vice President				
(Last) (First) (Middle) 55 GLENLAKE PARKWAY, NE				3. Date of Earliest Transaction (Month/Day/Year) 05/05/2010					X						
(Street) ATLANTA, GA 30328			4. If Amendment, Date Original Filed(Month/Day/Year)						_X_ Fo	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 Acqui						Acquired, I	ired, Disposed of, or Beneficially Owned				
1.Title of Security (Instr. 3)		1	2. Transaction Date (Month/Day/Year	2A. Deemed Execution Date, if		(Instr. 8)		(A (In	Securities Acqui) or Disposed of str. 3, 4 and 5) (A) or nount (D)	(D) Owned Transa	Owned Following Reported Transaction(s) (Instr. 3 and 4)) H I (Ownership Form: Direct (D)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
Reminder: Repo	rt on a separa	ate line for each cl		- Derivative	Sec	urities A	Acqui	Persons in this for a curren	who respond orm are not rec tly valid OMB ed of, or Benefi	quired to re control nui cially Owne	espond u mber.				474 (9-02)
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security				4. 5. c, if Transaction of Code Pear) (Instr. 8) See Ac (A Dii		nber tive ties red	Expiration Date of (Month/Day/Year) Se		7. Title and Amount of Underlying Securities (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	9. Number of Derivative Securities Beneficially Owned Following Reported Transaction((Instr. 4)	Ownersh Form of Derivativ Security: Direct (I or Indire	(Instr. 4)
				Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
Option to Purchase UPS Class A Common	\$ 67.18	05/05/2010		A		8,850		(1)	05/05/2015	Class A Common Stock	8,850	\$ 0	8,850	D	
Restricted Performance Units	<u>(2)</u>	05/05/2010		A		5,862		(1)	05/05/2015	Class A Common Stock	5,862	\$ 0	5,862	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	05/07/2010
**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) Securities vest at the rate of 20% annually beginning on May 5, 2011.
- (2) 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.

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.