FORM 4

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

OMB APPROVAL
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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

(Print or Type Ro	esponses)																
1. Name and Address of Reporting Person * STOFFEL ROBERT E JR				2. Issuer Name and Ticker or Trading Symbol UNITED PARCEL SERVICE INC [UPS]								5.	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) 05/14/2010									X Officer (give title below) Other (specify below) Senior Vice President				
(Street)													6. Individual or Joint/Group Filing(Check Applicable Line) _X_ Form filed by One Reporting Person _ Form filed by More than One Reporting Person				
ATLANTA, GA 30328 (City) (State) (Zip)				Table I - Non-Derivative Securities Acqui							curitie	s Acquire	_ , , , ,				
1.Title of Security 2. Transactio (Instr. 3) Date		2. Transaction Date (Month/Day/Year)			3. Transactic Code (Instr. 8)	on				(A) or S. Amount of Secu Owned Following Transaction(s)		rities Beneficially		wnership orm:	7. Nature of Indirect Beneficial		
				(Month/Day/Year)		Code	V	Amo	ount	(A) or (D) Price		(Instr. 3 and 4)			r Indirect (D) r Indirect) nstr. 4)	Ownership (Instr. 4)	
Class A Com	mon Stock	[05/14/2010				M		4,098	.5675	A	\$ 0 7	9,058.6723		Γ)	
Class A Com	mon Stock	<u> </u>	05/14/2010				M		1,346	.0716	A	\$ 0 8	80,404.7439)	
Class A Common Stock		05/14/2010				M		1,085	.7176	A	\$ 0 8	81,490.4615		Ι)		
Class A Common Stock		05/14/2010				F		352.3	153	D	\$ 63.93	81,138.1462		Ι)		
Class A Common Stock		05/14/2010				F		436.8	002	D	\$ 65 8	0,701.346		Ι)		
Class A Common Stock		05/14/2010				F		1,329	.9853	D	\$ 63.93	79,371.3607		Γ)		
Class A Common Stock												3	,194		I		Child I
Class A Common Stock												3	,149		I		Child III
Class A Common Stock											3	0,585		I		Spouse	
Reminder: Repo	ort on a separa	ate line for each clas	s of securities benef	ficially ov	vned	direc	tly or indirect	-		ha raar	nand t	a the sel	loation of infor	matian aa	ntained in	SEC :	1474 (0.02)
								this	form a	re not	requir		lection of infor pond unless th iber.			SEC !	1474 (9-02)
			Table 1				ırities Acquir , warrants, o						ed				
1. Title of Derivative Security (Instr. 3)	2. 3. Transaction Date Or Exercise Price of Derivative Security 3. Transaction Date (Month/Day/Year)		3A. Deemed Execution Date, if any (Month/Day/Year)	Code		5. Nu Deriv Secur Acqu Dispo	ative Exp		xpiration Date		7. Title and Amount of Underlying Securities (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)	Securities Beneficially Owned Following	10. Ownership Form of Derivative Security: Direct (D)	Beneficia Ownersh (Instr. 4)	
				Code	V	(A)	(D)	Date Exer	cisable	Expirati Date	ion	Title	Amount or Number of Shares		Reported Transaction(s) (Instr. 4)	or Indire (I) (Instr. 4)	
Restricted Performance Units	<u>(1)</u>	05/14/2010		М		4	4,098.5675		(2)	<u>(2</u>	<u>2)</u>	Class A Commo Stock	n 4,098.5675	\$ 0	8,003.1260	D	
Restricted Performance Units	(1)	05/14/2010		М			1,085.7176		(3)	05/07/	/2013	Class A Commo Stock	n 1,085.7176	\$ 0	3,257	D	
Restricted Performance Units	<u>(1)</u>	05/14/2010		М			1,346.0716		<u>(4)</u>	05/06/	/2014	Class A Commo Stock	n 1,346.0716	\$ 0	5,387	D	

Reporting Owners

	Relationships					
Reporting Owner Name / Address	Director	10% Owner	Officer	Other		
STOFFEL ROBERT E JR 55 GLENLAKE PARKWAY, NE ATLANTA, GA 30328			Senior Vice President			

Signatures

Robert S. Shaw, Power of Attorney		05/18/2010	
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**Signature of Reporting Person		Date
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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 Unit 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 9, 2005, and were converted into shares of class A common stock and distributed to the Reporting Person on May 14, 2010.
- RPUs were granted on May 7, 2008, and vest at the rate of 20% annually beginning on May 7th of each year during the vesting period. Securities were converted into shares of class A common stock and distributed to the Reporting Person on May 14, 2010.
- (4) RPUs were granted on May 6, 2009, and vest at the rate of 20% annually beginning on May 6th of each year during the vesting period. Securities were converted into shares of class A common stock and distributed to the Reporting Person on May 14, 2010.

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.