| FORM 4 |
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(Print or Type Responses)

| Check this box if no |
|---------------------------|
| longer subject to Section |
| 16. Form 4 or Form 5 |
| obligations may continue. |
| See Instruction 1(b). |

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

| OMB APPROVA | ۹L |
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SEC 1474 (9-02)

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 Perso Brutto Daniel 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 10% Owner | | | |
|---|--|--|------------|-----------------|---|---------------|---|---|--|--|
| (Last) (First) 55 GLENLAKE PARKWAY, N | 3. Date of Earliest Transaction (Month/Day/Year) 05/14/2010 | | | | | | X_Officer (give title below)Other (specify below) Senior Vice President | | | |
| (Street) ATLANTA, GA 30328 | 4. If Amendment, D | ate 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 | | (Instr. 8) | | 4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5) | | | 5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4) | Form: | 7. Nature of Indirect Beneficial |
| | | (Month/Day/Year) | Code | v | Amount | (A) or (D) | Price | | Direct (D) or Indirect (I) (Instr. 4) | Ownership (Instr. 4) |
| Class A Common Stock | 04/01/2010 | | G | V | 100 | D | \$ 0 | 54,325.9376 | D | |
| Class A Common Stock | 05/14/2010 | | М | | 1,816.6562 | А | \$ 0 | 56,142.5938 | D | |
| Class A Common Stock | 05/14/2010 | | М | | 1,322.244 | А | \$ 0 | 57,464.8378 | D | |
| Class A Common Stock | 05/14/2010 | | М | | 1,013.5116 | А | \$ 0 | 58,478.3494 | D | |
| Class A Common Stock | 05/14/2010 | | F | | 328.8846 | D | \$ 63.93 | 58,149.4648 | D | |
| Class A Common Stock | 05/14/2010 | | F | | 429.0682 | D | \$ 65 | 57,720.3966 | D | |
| Class A Common Stock | 05/14/2010 | | F | | 589.5049 | D | \$ 63.93 | 57,130.8917 | D | |
| Class A Common Stock | | | | | | | | 590 | Ι | Child I |
| Class A Common Stock | | | | | | | | 602 | Ι | Child II |

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

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

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

| (e.g., puts, calls, warrants, options, convertible securities) | | | | | | | | | | | | | | | |
|--|------------|------------|---|------|-----------|----------------------------|------------|--|--|----------------------------|--------------------------------------|--|--|----------------------------------|--|
| 1. Title of Derivative Security (Instr. 3) | Conversion | | 3A. Deemed Execution Date, if any (Month/Day/Year) | Code | tion) | Der Seci Acq Disj | ivative | 6. Date Exerci Expiration Dat (Month/Day/Y | isable and 7. Title and Amount of the Underlying Securities Vear) (Instr. 3 and 4) | | Derivative Security (Instr. 5) | Securities Beneficially Owned Following | Ownership of Form of E Derivative O Security: (Direct (D) | Beneficial | |
| | | | | Code | v | (A) | | Date Exercisable | Expiration Date | Title | Amount or Number of Shares | | Transaction(s) | or Indirect (I) (Instr. 4) | |
| Restricted Performance Units | <u>(1)</u> | 05/14/2010 | | М | | | 1,013.5116 | <u>(2)</u> | 05/07/2013 | Class A Common Stock | 1,013.5116 | \$ 0 | 3,041 | D | |
| Restricted Performance Units | <u>(1)</u> | 05/14/2010 | | М | | | 1,322.244 | (3) | 05/06/2014 | Class A Common Stock | 1,322.244 | \$ 0 | 5,291 | D | |
| Restricted Performance Units | <u>(1)</u> | 05/14/2010 | | М | | | 1,816.6562 | 05/10/2010 | 05/10/2010 | Class A Common Stock | 1,816.6562 | \$ 0 | 0 | D | |

Reporting Owners

| | Relationships | | | | | | |
|---|---------------|--------------|-----------------------|-------|--|--|--|
| Reporting Owner Name / Address | Director | 10% Owner | Officer | Other | | | |
| Brutto Daniel J 55 GLENLAKE PARKWAY, NE ATLANTA, GA 30328 | | | Senior Vice President | | | | |

Signatures

| Robert S. Shaw, Power of Attorney 05/18/2010 | Robert S. Shaw, Power of Attorne | 7 | 05/18/2010 |
|--|----------------------------------|---|------------|
|--|----------------------------------|---|------------|

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 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 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.
- (3) 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.