FORM 4

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

OMB APPROVAL

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

(Print or Type Responses)

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* 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) 12/14/2010						X_Officer (give title below) Other (specify below) Senior Vice President						
ATLANT	A, GA 30	(Street)		4. If Amen	dment,	Date Orig	ginal Fi	led(Month/Day	Year)			. Individual or X_Form filed by 0 Form filed by 0	One Reporting I	Person		ne)
(City)	(State)	(Zip)			Table	I - Non	-Derivative	Secur	ities	Acquir	ed, Disposed	of, or Benef	ficially Own	ed	
1.Title of Security (Instr. 3)		2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)		(Instr. 8)		4. Securities Acqui Disposed of (D) (Instr. 3, 4 and 5))	l (A) or	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)		6. Ownership Form: Direct (D) or Indirect	Beneficial Ownership		
						Code	V	Amount		or D)	Price				(I) (Instr. 4)	
Class A C	Common S	tock	12/14/2010			М		3,948	A		\$ 62.4	52,988.257	7		D	
Class A C	Common S	tock	12/14/2010			М		3,189	A		\$ 60.22	56,177.257	7		D	
Class A C	Common S	tock	12/14/2010			М		2,234	A		\$ 55.83	58,411.2577			D	
Class A C	Common S	tock	12/14/2010			М		1,660	A		\$ 60.22	60,071.2577		D		
Class A C	Common S	tock	12/14/2010			F		220.7609	D		\$ 72.77	59,850.496	9,850.4968		D	
Class A Common Stock 12/14/2010				F		233.466	D		\$ 72.77	59,617.0308		D				
Class A Common Stock 12/14/2010		12/14/2010			F		238.8259	D		\$ 72.77	59,378.2049		D			
Class A Common Stock		12/14/2010			F		1,373.714	14 D	,	\$ 72.77	58,004.490	58,004.4905		D		
Class A Common Stock		12/14/2010			F		1,713.95	11 D	١ .	\$ 72.77	56,290.539)4		D		
Class A Common Stock		12/14/2010			F		2,639.02	13 D		\$ 72.77	53,651.5181			D		
Class A Common Stock		12/14/2010			F		3,385.39:	51 D)	\$ 72.77	50,266.123 ⁽¹⁾			D		
Class A Common Stock											3,449			I	Child III	
Class A C	Class A Common Stock											30,585		I	Spouse	
Reminder: R	Report on a so	eparate line for eac	ch class of securities	beneficially			Pe in t a c	rsons who this form a currently va	re no alid C	ot rec	quired contro					2 1474 (9-02)
1 75'41 . 0	l _a	2 75		(e.g., puts	, calls,	warrants	, option	ns, convertil	ole se	curiti	ies)		0 D: 0	0.31.1	6 10	11.37
1. Title of Derivative Security (Instr. 3) 2.		Code	f Transaction of Expirat Code Derivative (Month		Expirat	ion Date of U /Day/Year) Secu		7. Title of Unde Securiti (Instr. 3	ies		9. Number Derivative Securities Beneficially Owned Following Reported Transactior (Instr. 4)	Owner Form of Deriva Securit Direct or India	tive Ownership: (Instr. 4)			
				Code	V (A)		Date Exercis		ratior	1	Title	Amount or Number of Shares				

Option to Purchase UPS Class A Common	\$ 55.83	12/14/2010	M	2,234	(2)	05/06/2019	Class A Common Stock	2,234	\$ 0	8,940	D	
Option to Purchase UPS Class A Common	\$ 60.22	12/14/2010	M	1,660	04/25/2004	04/25/2012	Class A Common Stock	1,660	\$ 0	3,189	D	
Option to Purchase UPS Class A Common	\$ 60.22	12/14/2010	M	3,189	04/25/2004	04/25/2012	Class A Common Stock	3,189	\$ 60.22	0	D	
Option to Purchase UPS Class A Common	\$ 62.4	12/14/2010	M	3,948	05/02/2008	05/02/2013	Class A Common Stock	3,948	\$ 0	0	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	12/15/2010
**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) Includes 9.3621 shares acquired in the Reporting Person's Class A Dividend Reinvestment Plan account between October 29, 2010 and December 1 2010.
- (2) Securities vest at the rate of 20% annually beginning on May 7th of each year during the vesting period.

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.