

# 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

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)

<b>1. Name and Address of Reporting Person*</b> Brutto Daniel J <small>(Last) (First) (Middle)</small> 55 GLENLAKE PARKWAY, NE <small>(Street)</small> ATLANTA, GA 30328 <small>(City) (State) (Zip)</small>	<b>2. Issuer Name and Ticker or Trading Symbol</b> UNITED PARCEL SERVICE INC [UPS]	<b>5. Relationship of Reporting Person(s) to Issuer</b> (Check all applicable) _____ Director _____ 10% Owner <input checked="" type="checkbox"/> Officer (give title below) _____ Other (specify below) Senior Vice President
<b>3. Date of Earliest Transaction (Month/Day/Year)</b> 05/13/2011		<b>6. Individual or Joint/Group Filing</b> (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person _____ Form filed by More than One Reporting Person
<b>Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned</b>		

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (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)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Class A Common Stock	05/13/2011		M		1,692.9912	A	\$ 0	65,636.2392	D	
Class A Common Stock	05/13/2011		M		1,361.7867	A	\$ 0	66,998.0259	D	
Class A Common Stock	05/13/2011		M		1,095.6644	A	\$ 0	68,093.6903	D	
Class A Common Stock	05/13/2011		M		1,043.9636	A	\$ 0	69,137.6539	D	
Class A Common Stock	05/13/2011		F		338.7663	D	\$ 74.1	68,798.8876	D	
Class A Common Stock	05/13/2011		F		368.6687	D	\$ 73.96	68,430.2189	D	
Class A Common Stock	05/13/2011		F		441.8997	D	\$ 74.1	67,988.3192	D	
Class A Common Stock	05/13/2011		F		549.3756	D	\$ 74.97	67,438.9436	D	
Class A Common Stock								590	I	Child I
Class A Common Stock								602	I	Child II

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**  
(e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)		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(s) (Instr. 4)	10. Ownership Form of Derivative Security: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	V		Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
Restricted Performance Units	(1)	05/13/2011		M		1,095.6644	(2)	05/05/2015	Class A Common Stock	1,095.6644	\$ 0	4,381	D	
Restricted Performance Units	(1)	05/13/2011		M		1,361.7867	(3)	05/06/2014	Class A Common Stock	1,361.7867	\$ 0	4,084	D	
Restricted Performance Units	(1)	05/13/2011		M		1,043.9636	(4)	05/07/2013	Class A Common Stock	1,043.9636	\$ 0	2,086	D	
Restricted Performance Units	(1)	05/13/2011		M		1,692.9912		05/01/2011 05/01/2011	Class A Common Stock	1,692.9912	\$ 0	0	D	

## Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other

Brutto Daniel J 55 GLENLAKE PARKWAY, NE ATLANTA, GA 30328			Senior Vice President	
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**Signatures**

Robert S. Shaw, Power of Attorney		05/16/2011
<small>Signature of Reporting Person</small>		<small>Date</small>

**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 (RPU) granted as Long-term Incentive Performance Unit Awards under the United Parcel Service, Inc. Incentive Compensation Plan. Each RPU represents a right to receive one share of class A common stock.
- (2) RPUs were granted on May 5, 2010 and vest at the rate of 20% annually beginning on May 5th 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 13, 2011.
- (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 13, 2011.
- (4) 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 13, 2011.

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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