FORM 4

(Print or Type Responses)

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

OMB APPR	OVAL
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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)

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 * ESKEW MICHAEL L				2. Issuer Name and Ticker or Trading Symbol UNITED PARCEL SERVICE INC [UPS]						5. Relationship of Reporting Person(s) to Issuer (Check all applicable) _X_Director 10% Owner							
(Last) (First) (Middle) 55 GLENLAKE PARKWAY, NE				3. Date of Earliest Transaction (Month/Day/Year) 05/10/2013							Officer (give title b	pelow)	Other	(specify below)			
(Street) ATLANTA, GA 30328									6. Individual or Joint/Group FilingCheck Applicable Line) X. Form filed by One Reporting Person Form filed by More than One Reporting Person								
(City) (State) (Zip)			(Zip)	Table I - Non-Derivative Securities Acqui						iired, I	ired, Disposed of, or Beneficially Owned						
1.Title of Security 2. Transaction Date (Month/Day/Year)		2A. Deemed Execution Date, if any (Month/Day/Year)		(Instr. 8)	ction	4. Securities Acquired (A) of Disposed of (D) (Instr. 3, 4 and 5)		red (A) or	5. Amount of Securities Beneficially Owned Following Reported Transaction(s)		·	6. Ownership Form:	Beneficial				
				(Month/	Day/ Y	Code	V	Am	ount (A)		or Ind (I)		or Indirect	Ownership (Instr. 4)			
Class A Com	nmon Stock	C	05/10/2013			M		4,602	.3291 A	\$ 0	209	,708.2125	8.2125		D		
Class A Com	nmon Stock	ζ	05/10/2013			F		1,452	.3508 D	\$ 88.66	208,255.8617 (1)			D			
Class A Com	ımon Stocl	ζ								820				I	Child IV		
Class A Com	mon Stock	C									40,000		I	Spouse			
Reminder: Repo	ort on a separ	ate line for each clas	s of securities benef	II - Deriv	ative S	Securities Ac	Po th cu	is form urrently Dispose	are not req valid OMB d of, or Ben	uired to control r	respo numbe	ction of infor nd unless th			SEC	1474 (9-02)	
1. Title of	2.	3. Transaction	3A. Deemed	(e.g.,]		alls, warrant Number of	_		rtible secui rcisable and		le and	Amount of	8 Price of	9. Number	of 10.	11. Natur	
Derivative Security (Instr. 3)		Conversion or Exercise (Month/Day/Year) Price of Derivative Execution Date, if any (Month/Day/Year)		Transaction Derivative Code Securities			Ex (M	Expiration Date Under			erlying Securities r. 3 and 4)		Derivative	Derivative Securities Beneficially Owned Following	Owners Form o Derivat Security Direct (thip of Indirect Beneficial Ownersh (Instr. 4)	
				Code	V (A	A) (D)		nte cercisable	Expiration Date	Title		Amount or Number of Shares		Reported Transaction (Instr. 4)	or Indir (I) (Instr. 4		
						4,602.3291				Clas	ss A	4,602.3291					

Reporting Owners

	Relationships					
Reporting Owner Name / Address	Director	10% Owner	Officer	Other		
ESKEW MICHAEL L 55 GLENLAKE PARKWAY, NE ATLANTA, GA 30328	X					

Signatures

Robert S. Shaw, Power of Attorney	05/13/2013
**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 137.3291 Dividend Equivalent Units acquired in the Long Term Incentive Plan account between March 8, 2012 and March 12, 2013.
- (2) Represents Restricted Performance Units (RPUs) granted as Long-term Incentive Plan 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.
- (3) 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 10, 2013.

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.