

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).

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 Responses)

1. Name and Address of Reporting Person* ABNEY DAVID P			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 _____ <input checked="" type="checkbox"/> Officer (give title below) _____ Chief Operating Officer		
(Last)	(First)	(Middle)	3. Date of Earliest Transaction (Month/Day/Year) 05/16/2014					
(Street) 55 GLENLAKE PARKWAY, NE			4. If Amendment, Date Original Filed(Month/Day/Year)			6. Individual or Joint/Group Filing(Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> 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)	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	05/16/2014		M		1,802.2497	A	\$ 0	142,383.8948	D	
Class A Common Stock	05/16/2014		M		1,450.6563	A	\$ 0	143,834.5511	D	
Class A Common Stock	05/16/2014		M		1,313.5223	A	\$ 0	145,148.0734	D	
Class A Common Stock	05/16/2014		F		630	D	\$ 98.56	144,518.0734	D	
Class A Common Stock	05/16/2014		F		696	D	\$ 97.95	143,822.0734	D	
Class A Common Stock	05/16/2014		F		865	D	\$ 97.38	142,957.0734 (1)	D	
Class A Common Stock								26,500	I	Spouse

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	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares				
Restricted Performance Units	(2)	05/16/2014		M		1,313.5223		(3)	05/04/2016	Class A Common Stock	1,313.5223	\$ 0	2,628	D	
Restricted Performance Units	(2)	05/16/2014		M		1,450.6563		(4)	05/05/2015	Class A Common Stock	1,450.6563	\$ 0	1,450	D	
Restricted Performance Units	(2)	05/16/2014		M		1,802.2497		(5)	05/06/2014	Class A Common Stock	1,802.2497	\$ 0	0	D	

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
ABNEY DAVID P 55 GLENLAKE PARKWAY, NE ATLANTA, GA 30328			Chief Operating Officer	

Signatures

William L. Lyons, Power of Attorney	05/19/2014
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 32,727 shares acquired in the Reporting Person's 401(k) account between March 11, 2014 and May 16, 2014.

(2) Represents Restricted Performance Units (RPU) 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 4, 2011 and vest at the rate of 20% annually beginning on May 4th 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 16, 2014.

(4) 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 16, 2014.

(5) 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 16, 2014.

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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