FORM 4

(Print or Type Responses)

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

OMB APPROVAL
OMB Number: 3235-0287
Estimated average burden hours
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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

1. Name and Address of Reporting Person * MCDEVITT JOHN J				2. Issuer Name and Ticker or Trading Symbol UNITED PARCEL SERVICE INC [UPS]								5. I	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) 05/16/2014								X	X Officer (give title below) Other (specify below) Senior Vice President				
(Street)			4. If Amendment, Date Original Filed(Month/Day/Year)								_X_	6. Individual or Joint/Group Filing(Check Applicable Line) X. Form filed by One Reporting Person					
ATLANTA,	GA 30328											_	Form filed by More th	han One Report	ing Person		
(City)		(State)	(Zip)				Table I	- Noi	n-Deriva	ative Sec	uritie	s Acquired	, Disposed of, or	r Beneficial	ly Owned		
1.Title of Security (Instr. 3)		2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)		(Instr. 8)	Disposed				O Tr	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)			Form: Direct (D)	7. Nature p of Indirect Beneficial Ownership t (Instr. 4)		
							Code	V	Amo		(D)	Price				(I) (Instr. 4)	(444.1.1)
Class A Con	mon Stock	(05/16/2014				M		1,636	.8209 A	4	\$ 0 7	1,709.6703			D	
Class A Con	ımon Stock	(05/16/2014				M		1,317	.5315 A	4	\$ 0 73	3,027.2018			D	
Class A Con	mon Stock	(05/16/2014				M		1,192	.8118 <i>A</i>	4	\$ 0 74	4,220.0136			D	
Class A Common Stock		05/16/2014			F		572	I)	\$ 98.56	3,648.0136			D			
Class A Con	nmon Stock	ζ	05/16/2014				F		632	Ι)	\$ 97.95	3,016.0136			D	
Class A Common Stock		05/16/2014			F		785	Ι)	\$ 97.38	2,231.0136			D			
Class A Common Stock											2,	502			I	Child I	
Class A Con	mon Stock	ζ										20	0,204.4841			I	Spouse
1. Title of Derivative	2. Conversion	3. Transaction		I - Deriv (<i>e.g.</i> ,	ativ	ve Sec	urities Acquires, warrants, oumber of	Persthis curred, Deptions	form a rently v Disposed s, conve	of, or Be	equir IB co enefic curitie	ed to respontrol num ially Owne es) 7. Title an		8. Price of		of 10.	C 1474 (9-02)
Security (Instr. 3)	or Exercise Price of Derivative Security		,	Code (Instr. 8)		Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)		(Month/Day/Year)			(Instr. 3 ar		Security (Instr. 5)	Securities Beneficially Owned Following Reported	Form	of Benefic Owners ity: (Instr. 4	
				Code	V	(A)	(D)	Date Exer	cisable	Expiration Date	on	Title	Amount or Number of Shares		Transaction (Instr. 4)		
Restricted Performance Units	<u>(1)</u>	05/16/2014		M			1,192.8118		(2)	05/04/2	2016	Class A Common Stock	1,192.8118	\$ 0	2,386	D	,
Omis									(2)			Class A		0.0			
Restricted Performance Units	(1)	05/16/2014		M			1,317.5315		(3)	05/05/2	2015	Common Stock	1,517.5515	\$ 0	1,317	Б)

	Relationships					
Reporting Owner Name / Address	Director	10% Owner	Officer	Other		
MCDEVITT JOHN J 55 GLENLAKE PARKWAY, NE ATLANTA, GA 30328			Senior Vice President			

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) 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.
- 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.
- (3) 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.
- (4) 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.

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.