FORM 4

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

OMB APPROVAL
OMB Number: 3235-0287
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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 Re	esponses)																	
1. Name and Address of Reporting Person * BARNES DAVID A				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 PKWY NE				3. Date of Earliest Transaction (Month/Day/Year) 05/09/2005								X_Officer (give title below) Other (specify below) Senior / Vice President						
(Street)				4. If Amendment, Date Original Filed(Month/Day/Year)								6. Individual or Joint/Group Filing(Check Applicable Line) X_ Form filed by One Reporting Person Form filed by More than One Reporting Person						
ATLANTA, GA 30328 (City) (State) (Zip)				Table I - Non-Derivative Securities Acqui							s Acquire	ired, Disposed of, or Beneficially Owned						
(Instr. 3) Date			2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if			3. Transaction Code (Instr. 8)		4. Secon Dis (Instr.	4. Securities Acquire or Disposed of (D) (Instr. 3, 4 and 5)		ired (A) 5	(A) 5. Amount of S Owned Follow Transaction(s) (Instr. 3 and 4)		ing Reported		5. Ownership Form: Direct (D) or Indirect I) Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
Class A Common Stock 04/13/2005			04/13/2005			J <u>(1)</u>	V	28.63	353	A	\$ 71.03	91,20	4.422])		
Class A Common Stock																1	(2)	Child I
Class A Common Stock]	(2)	Child II	
			Table II					in th a cu uired, Di	is forr rrently isposed	m are y vali l of, o	e not re id OMB or Benef	equired to s control ficially O	o res num	pond ur		n contained orm display		1474 (9-02)
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Yea	ar) any	4. Transaction Code Year) (Instr. 8)				Expiration Date on (Month/Day/Year)		7. Title of Und Securit	7. Title and Amount of Underlying Securities (Instr. 3 and 4)			9. Number of Derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	Owners Form of Derivat Security Direct (or Indir	Beneficial Ownership (Instr. 4) D)		
				Cod	le V	(A) (D)	Date Exercisa	able	Expi Date	iration	Title		Amount or Number of Shares				
Restricted Performance Units	\$ 0 (4)	05/09/2005		A				<u>(5</u>	<u>5)</u>		<u>(5)</u>	Class Comr Stoo	mon		\$ 72.07	4,980.777	7 D	
Option to Purchase UPS Class A Common	\$ 72.07	05/09/2005		A				05/03/	/2010	05/0	02/201	Class 5 Comr Stoo	mon		\$ 72.07		D	

Reporting Owners

D 4 0 N /	Relationships							
Reporting Owner Name / Address	Director	10% Owner	Officer	Other				
BARNES DAVID A 55 GLENLAKE PKWY NE ATLANTA, GA 30328			Senior	Vice President				

Signatures

David A. Barnes	05/11/2005	
**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) Reflects an acquisition of shares pursuant to the Qualified Stock Ownership Plan (QSOP).
- (2) Shares are held for the benefit of the person designated.
- (3) Reported for information purposes only. The undersigned disclaims any beneficial ownership in these shares.
- (4) One for One
- (5) The settlement date of the restricted performance units generally will be five years from the date of grant.

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.