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 Re	esponses)																	
1. Name and Address of Reporting Person* MCDEVITT JOHN J				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						
(Eirst) (Middle) 55 GLENLAKE PARKWAY, NE				3. Date of Earliest Transaction (Month/Day/Year) 05/09/2005								X_ Officer (give title below) Other (specify below) Senior / Vice President						
(Street) ATLANTA, GA 30328			4. If Amendment, Date Original Filed(Month/Day/Year)							6. Individual or Joint/Group Filing(Check Applicable Line) _X_ Form filed by One Reporting PersonForm filed by More than One Reporting Person								
(City)		(State)	(Zip)			7	Fable	I - Non-	Deriva	tive Sec	urities	s Acqui	red, D	isposed (of, or Benef	icially Owne	d	
1.Title of Security (Instr. 3)			2. Transaction Date (Month/Day/Year)	2A. Deeme Execution I any (Month/Da	Date, i	(Instr. 8)			4. Securities Acquired or Disposed of (D) (Instr. 3, 4 and 5)		ed (A)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)		d	6. Ownership Form: Direct (D) or Indirect (I)	Beneficial Ownership		
Class A Common Stock			03/31/2005				Code J(1)	V	22.91	unt (I	\$	Price	73 610 5791			(Instr. 4) D		
Class A Common Stock 0			04/13/2005				J ⁽²⁾	V	36.32	227 A	\$	\$ 73,646.9018			D			
Class A Common Stock																	I (3)	Child I
Class A Common Stock																	I (3)	Child II
Class A Common Stock																I (3)	Child III	
Class A Common Stock																	I (3)	Child IV
Class A Common Stock																I (3)	Spouse (4)	
Reminder: Repo	rt on a separa	te line for each c	ass of securities be	- Derivative	e Secu	ritie	s Acq	Persin that a cu	sons whis form	m are n y valid l of, or l	ot red OMB Benefi	quired contro	to res	spond u nber.		on containe form displa		C 1474 (9-02)
1. Title of Derivative Security (Instr. 3)		3. Transaction Date (Month/Day/Yea	ar) any	Execution Date, if Transaction Number Expiration Date		i	7. Title and Amount of Underlying Securities (Instr. 3 and 4)			9. Number of Derivative Securities Beneficially Owned Following Reported Transaction ((Instr. 4)	Owner Form Deriva Securi Direct or Ind	Ownersh tty: (Instr. 4) (D) irect						
				Code	V	(A)	(D)	Date Exercise		Expirati Date	ion	Title		Amount or Number of Shares				
Restricted Performance Units	\$ 0 (5)	05/09/2005		A				Ú	<u>0</u>	<u>((</u>	<u>o</u>	Clas Comi	mon		\$ 72.07	11,432.42	84 D	
Option to Purchase UPS Class A Common	\$ 72.07	05/09/2005		A				05/03/	2010	05/02/	2015	Clas Comi Sto	mon		\$ 72.07		D	

Reporting Owners

Relationships

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

Signatures

John J. McDevitt	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) Shares acquired pursuant to UPS Discounted Employee Stock Purchase Plan.
- (2) Reflects an acquisition of shares pursuant to the Qualified Stock Ownership Plan (QSOP).
- (3) Shares are held for the benefit of the person designated.
- (4) Reported for information purposes only. The undersigned disclaims any beneficial ownership in these shares.
- (5) One for One
- (6) 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.