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

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1. Name and Address of Reporting Person* KELLY JAMES 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)XDirector10% Owner						
55 GLENLA	(Last) (First) (Middle) 5 GLENLAKE PARKWAY, NE			3. Date of Earliest Transaction (Month/Day/Year) 06/01/2005							Officer (give	title below)	Other (specify below	<u>')</u>
(Street)			4	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										Form filed by M	ore man one Ko	porting reison		
(City)		(State)	(Zip)			Table	e I - N	Non-Deriv	ative Secui	ities Acqui	red, Disposed o	f, or Benefi	cially Owned		
1.Title of Security (Instr. 3)		2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)		(Instr. 8)		4. Securities A (A) or Dispose (Instr. 3, 4 and		of (D)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)		C	6. Ownership Form: Direct (D)	7. Nature of Indirect Beneficial Ownership	
					Coo	de	V Am	ount (A) c	Price	(Histi: 3 and 4)	o (or Indirect I) Instr. 4)		
Class A Common Stock		06/01/2005			J <mark>(</mark>	1)	5.2	886 A	\$ 73.63	45,897.2886		I)		
Class A Com	nmon Stock	(I	(2)	Trust (3)	
Reminder: Repo	ort on a separa	ate line for each cla	ss of securities bene	encially ov	whed dir	ectly of f	F	Persons v		quired to	collection of i respond unle number.			ı SEC	1474 (9-02)
Reminder: Repo	ort on a separa	ate line for each cla	ss of securities bene	encially ov	whed dir	ectly of f	F	Persons v	are not re	quired to	respond unle			ı SEC	1474 (9-02)
1. Title of Derivative Security	2. Conversion or Exercise	3. Transaction	Table II - 3A. Deemed Execution Date, it	- Derivati (e.g., put 4. f Transac Code	ve Secures, calls,	rities Acc warrants Number of crivative curities	quireos, opti	Persons vehis form currently	are not revalid OMI d of, or Beertible secuercisable attion Date	quired to s control in deficially Controls rities)	respond unleadumber. Dwned and Amount of ing Securities	8. Price of Derivative Security	9. Number of Derivative Securities	10. Owners Form of	11. Natu
1. Title of Derivative	2. Conversion	3. Transaction Date	Table II - 3A. Deemed Execution Date, it	- Derivati (e.g., put 4. f Transac Code	ve Secures, calls, 5. ction De Se Se Se Di	rities Acc warrants Number (erivative	quireces, opti	Persons vehis form currently d, Dispose ions, convenions convenio	are not revalid OMI d of, or Beertible secuercisable attion Date	rities) 7. Title Underly	respond unleadumber. Dwned and Amount of ing Securities	8. Price of Derivative	9. Number of Derivative Securities Beneficially Owned Following Reported	10. Owners Form of Derivati Security Direct (or Indire	11. Natu of Indire Emenfici vive Owners! (Instr. 4
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Reporting Owners

	Relationships					
Reporting Owner Name / Address	Director	10% Owner	Officer	Other		
KELLY JAMES P						
55 GLENLAKE PARKWAY, NE ATLANTA, GA 30328	X					

Signatures

James P. Kelly	06/03/2005
**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) Represents shares acquired pursuant to a dividend reinvestment feature of the United Parcel Service, Inc. Incentive Compensation Plan.
- (2) Shares are held for the benefit of the person designated.
- (3) Held in trust for children and grandchildren. Children of undersigned are the Trustees. Undersigned disclaims any beneficial interest in these shares.
- (4) One for One
- (5) Phantom stock units acquired through reinvestment of dividends within Deferred Compensation Plan.
- (6) The settlement date of the phantom stock generally will be the earlier of death, disability, retirement or termination of employment.
- (7) Restricted Performance stock units acquired through reinvestment of dividends.
- (8) The settlement date of the restricted performance units generally will be five years from the date of grant.
- (9) Phantom stock units acquired through reinvestment of dividends.
- (10) The settlement date of the phantom stock generally will be the termination of service as a director.

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.