FORM 4

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

OMB APPROVAL							
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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

Instruction	ı l(b).				IIIVe	Sun	ient Com	pan	y Act	01 19	+0							
(Print or Type R	esponses)																	
Name and Address of Reporting Person * HILL ALLEN E					2. Issuer Name and Ticker or Trading Symbol UNITED PARCEL SERVICE INC [UPS]							5. R	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) 09/07/2005							X	X Officer (give title below) Other (specify below) Senior VP, General / Counsel & Secretary					
(Street)					4. If Amendment, Date Original Filed(Month/Day/Year)							_X_1	6. Individual or Joint/Group Filing(Check Applicable Line)X_Form filed by One Reporting PersonForm filed by More than One Reporting Person					
ATLANTA, GA 30328 (City) (State) (Zip)				(Zip)	Table I - Non-Derivative Securities Acqui							Agguired	Disposed a	of an Danaf	ioially Owned			
1. Title of Security 2. Tr (Instr. 3) Date			Transaction te onth/Day/Year)	2A. Deemed 3. Execution Date, if Co			Fransaction de str. 8)					ed (A) 5. A Ow Tra	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)			6. Ownership Form: Direct (D)	7. Nature of Indirect Beneficial Ownership	
							Cod	le	V	Amou	nt (A)		Price	ce		(or Indirect (I) (Instr. 4)	(Instr. 4)
Class A Com	nmon Stock	k	07/	/14/2005			J <u>(1</u>)	V	35.65	87 A	\$ 7	32,	323.0492]	D	
Class A Com	Class A Common Stock 09/07/2005			/07/2005			J <u>(2</u>)	V	5.504	1 A	\$ 6	32, 59.73	328.5533]	D	
				Table II	- Derivative		curities Ac		a cur	rently	valid O of, or Bo	MB d	control nu	ımber.	nless the f	orm display	s	
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	(Month/Day/Yea			e, if Transaction Code (Instr. 8) A or (I		5. Number Derivative Securities Acquired or Dispose (D) (Instr. 3, 4 and 5)	(A) ed of	and Expiration Date (Month/Day/Year)		o S	7. Title and of Underlying Securities Instr. 3 and	ng		9. Number of Derivative Securities Beneficially Owned Following Reported Transaction(s)	Owners Form o Derivat Security Direct (or Indir	ve Owners (Instr. 4	
					Code	v	(A)	(D)	-	cisable	Expirat Date	ion T	Γitle	Amount or Number of Shares		(Instr. 4)	(Instr. 4	
Phantom Stock Units	\$ 0 (3)	09/07/20	005		J(4)		81.9043			<u>(5)</u>	<u>(5)</u>		Class A Common Stock	81.9043	\$ 69.73	17,388.568	4 D	
Restricted Performance Units	\$ 0 (3)	09/07/20	005		J <u>(6)</u>		41.3744			<u>(7)</u>	<u>(7)</u>		Class A Common Stock	41.3744	\$ 70.05	8,824.0310	6 D	
Reportir	ıg Owr	iers																
					Re	latio	nships					1						
Reporting C	Owner Name	/ Address	Direct	10%	Officer			0	ther									

		Relationships							
Reporting 6	Owner Name / Address	Director	10% Owner	Officer	Other				
HILL ALLE 55 GLENLA ATLANTA,	AKE PARKWAY, NE			Senior VP, General	Counsel & Secretary				

Signatures

Allen E. Hill	09/09/2005
**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 acquired through reinvestment of dividends within Qualified Stock Ownership Plan (QSOP).
- (3) One for One
- (4) Phantom stock units acquired through reinvestment of dividends within Deferred Compensation Plan.
- (5) The settlement date of the phantom stock generally will be the earlier of death, disability, retirement or termination of employment.
- $\textbf{(6)} \ \ Restricted \ Performance \ stock \ units \ acquired \ through \ reinvestment \ of \ dividends.$
- (7) 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.