

FORM 4

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

OMB APPROVAL	
OMB Number:	3235-0287
Estimated average burden hours per response...	0.5

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

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

(Print or Type Responses)

1. Name and Address of Reporting Person * MACDOUGAL GARY E			2. Issuer Name and Ticker or Trading Symbol UNITED PARCEL SERVICE INC [UPS]			5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input checked="" type="checkbox"/> Director <input type="checkbox"/> 10% Owner <input type="checkbox"/> Officer (give title below) <input type="checkbox"/> Other (specify below)		
(Last)	(First)	(Middle)	3. Date of Earliest Transaction (Month/Day/Year) 09/07/2005					
55 GLENLAKE PARKWAY NE								
(Street)			4. If Amendment, Date Original Filed(Month/Day/Year)			6. Individual or Joint/Group Filing(Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> Form filed by More than One Reporting Person		
ATLANTA, GA 30328								
(City) (State) (Zip)			Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned					

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Class A Common Stock	09/07/2005		J(1)		5.6094	A	\$ 69.73	6,190.898	D	
Class A Common Stock									I (2)	Foundation (3)
Class A Common Stock									I (2)	Spouse (4)

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Underlying Securities (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of Derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form of Derivative Security: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)	
				Code	V	(A)	(D)	Date Exercisable	Expiration Date						Title
Phantom Stock Units	\$ 0 (5)	09/07/2005		J(6)		36.372		(7)	(7)	Class A Common Stock	36.372	\$ 69.73	7,721.8899	D	
Restricted Performance Units	\$ 0 (5)	09/07/2005		J(8)		5.6413		(9)	(9)	Class A Common Stock	5.6413	\$ 70.05	1,203.1277	D	
Phantom Stock Units	\$ 0 (5)	09/07/2005		J(10)		8.1219		(7)	(7)	Class B Common Stock	8.1219	\$ 69.73	1,724.3099	D	

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
MACDOUGAL GARY E 55 GLENLAKE PARKWAY NE ATLANTA, GA 30328	X			

Signatures

Gary E. MacDougal	09/09/2005
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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 for the benefit of the MacDougal Family Foundation. The undersigned has no pecuniary interest in shares held by the foundation and disclaims interest in such shares.
- (4) Reported for information purposes only. The undersigned disclaims any beneficial ownership in these shares.
- (5) One for One
- (6) Phantom stock units acquired through reinvestment of dividends within Deferred Compensation Plan.
- (7) The settlement date of the phantom stock generally will be the termination of service as a director.
- (8) Restricted Performance stock units acquired through reinvestment of dividends.
- (9) The settlement date of the restricted performance units generally will be five years from the date of grant.
- (10) Phantom stock units acquired through reinvestment of dividends.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure.

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