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DATE 08-14-2002 BY 60322 UCBAW

August 13, 2002

RECEIVED
OFFICE OF THE SECRETARY
AUG 14 2002

VIA UPS NEXT DAY AIR

Jonathan G. Katz, Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

Re: Order Requiring the Filing of Sworn Statements Pursuant to
Section 21(a)(1) of the Securities Exchange Act of 1934

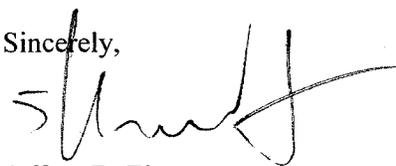
Ladies and Gentlemen:

Enclosed for filing with the Commission in accordance with the Order referenced above are executed originals of the statements under oath of the principal executive officer and the principal financial officer of United Parcel Service, Inc. regarding facts and circumstances relating to Exchange Act filings, each in the form of Exhibit A to the Order.

Please file stamp the enclosed additional copy of this cover letter and return it to me in the enclosed envelope as evidence of receipt.

Please call me at (404) 828-8431 if you have any questions.

Sincerely,



Jeffrey D. Firestone

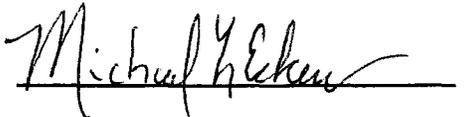
Enclosures

1085

**Statement Under Oath of Principal Executive Officer
Regarding Facts and Circumstances Relating to Exchange Act Filings**

I, Michael L. Eskew, state and attest that:

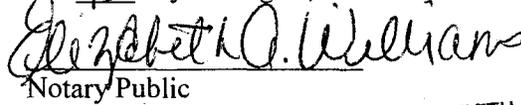
- (1) To the best of my knowledge, based upon a review of the covered reports of United Parcel Service, Inc., and, except as corrected or supplemented in a subsequent covered report:
 - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with the Company's audit committee.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
 - Annual Report on Form 10-K for the year ended December 31, 2001 of United Parcel Service, Inc.;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of United Parcel Service, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.



Michael L. Eskew
Chairman and Chief Executive Officer

August 13, 2002

Subscribed and sworn to before me
this 13 day of August, 2002.



Notary Public

My Commission Expires:

ELIZABETH A. WILLIAMS
NOTARY PUBLIC OF GEORGIA
MY COMMISSION EXPIRES MARCH 16, 2004

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