



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

May 29, 2009

Via U.S. Mail

D. Scott Davis  
Chief Executive Officer  
United Parcel Service, Inc.  
55 Glenlake Parkway, N.E.  
Atlanta, GA 30328

**Re: United Parcel Service, Inc.**  
**File Number: 001-15451**  
**Form 10-K for the fiscal year ended December 31, 2008**  
**Schedule 14 filed March 13, 2009**

Dear Mr. Davis:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Daniel Morris  
Attorney-Advisor