



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

March 29, 2011

Via U.S. Mail

Norman M. Brothers, Jr.  
Vice President  
United Parcel Service, Inc.  
55 Glenlake Parkway, NE  
Atlanta, GA 30328

**Re: United Parcel Service, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed February 26, 2010  
File No. 1-15451  
Response Letter Filed March 14, 2011**

Dear Mr. Brothers:

We refer you to our comment letter dated December 20, 2010 regarding business contacts with Iran, Syria, Sudan and Cuba. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Max Webb  
Assistant Director  
Division of Corporation Finance