



DIVISION OF
CORPORATION FINANCE

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

March 22, 2022

Carol Tomé
Chief Executive Officer
UNITED PARCEL SERVICE INC
55 Glenlake Parkway, N.E
Atlanta, Georgia 30328

Re: UNITED PARCEL SERVICE INC
Form 10-K for Fiscal Year Ended December 31, 2021
Filed February 22, 2022
File No. 001-15451

Dear Ms. Tomé:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation