

UNITED PARCEL SERVICE INC

Form FWP

June 12, 2007

United Parcel Service, Inc.
UPS Notes
With Maturities of 9 Months or More from Date of Issue

Filed Under Rule 433, Registration Statement No. 333-108272	Offering Dates: June 11, 2007 through June 18, 2007
<u>Pricing Supplement No.</u> 40	Trade Date: 6/18/2007 @ 12:00 PM ET
The date of this Pricing Supplement is June 11, 2007	Settle Date: 6/21/2007
(To: Prospectus Dated September 8, 2003, as supplemented by Prospectus Supplement Dated November 17, 2006)	Minimum Denomination/Increments: \$1,000.00/\$1,000.00

CUSIP				Interest Payment					
or		Maturity	Price to	Discounts &	Frequency	Survivor s		Subject to Redemption Date and terms of redemption (including the redemption price)	
Common Code	Interest Rate (1)	Date	Public (2)	Commissions (2)	(begin date)	Option	Yes/No		
91131UJA3	5.250%	12/15/2012	100%	0.750%	Semi-Annual (12/15/07)	Yes	Yes	Callable at 100% on 6/15/2008 and semi-annually thereafter with 30 days notice.	