

UNITED PARCEL SERVICE INC

Form FWP

September 11, 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

Pricing Supplement No. 44

The date of this Pricing Supplement is September 10, 2007

(To: Prospectus Dated September 8, 2003, as supplemented by Prospectus Supplement Dated November 17, 2006)

Offering Dates: September 10, 2007 through September 17, 2007

Trade Date: 9/17/2007 @ 12:00 PM ET

Settle Date: 9/20/2007

Minimum Denomination/Increments:
 \$1,000.00/\$1,000.00

CUSIP or Common	Interest	Maturity	Price to Public	Discounts & Commissions	Interest Payment Frequency	Survivor s Option	Subject to Redemption Date and terms of redemption (including the redemption price)
Code	Rate (1)	Date	(2)	(2)	(begin date)	Yes/No	Yes/No
91131UJE5	5.000%	3/15/2015	100%	0.750%	Semi-Annual (3/15/08)	Yes	Yes
							Callable at 100% on 9/15/2008 and semi-annually thereafter with 30 days notice.

(1) The interest rates on the UPS Notes may be changed by United Parcel Service, Inc. from time to time, but any such change will not affect the interest rate on any UPS Notes offered prior to the effective date of the change.

(2) Expressed as a percentage of aggregate principal amount.

United Parcel Service, Inc. ("UPS") has filed a registration statement (including prospectus) with the SEC for the offering to which this communication relates. Before you invest, you should read the prospectus in that registration statement and the other documents UPS has filed with the SEC for more complete information about UPS and this offering. You may get these documents for free by visiting EDGAR on the SEC web site at www.sec.gov.

Alternatively, UPS, LaSalle Financial Services, Inc. or any selling agent participating in the offering will arrange to send you the prospectus if you request it by calling (866) 658-3267.

Agents: LaSalle Financial Services, Inc., Charles Schwab & Co., Inc., Citigroup Global Markets Inc., Merrill Lynch, Pierce, Fenner & Smith Incorporated, Morgan Stanley & Co. Incorporated, Samuel A. Ramirez & Co., Inc., Muriel Siebert & Co., Inc., UBS Securities LLC and Wachovia Securities LLC