

UNITED PARCEL SERVICE INC

Form 424B2

May 30, 2008

Explanatory Note: United Parcel Service, Inc. (UPS) is making this filing under Rule 424(b)(2), Registration Statement No. 333-108272, pursuant to Rule 424(b)(8) to provide final terms with respect to notes issued thereby during the period from November 27, 2006 through December 6, 2007 under UPS' s medium term notes program pursuant to which UPS may issue up to \$500,000,000 aggregate principal amount of notes with maturities of nine months or greater from the date of issuance. UPS has previously filed with the Securities and Exchange Commission a free writing prospectus disclosing the terms of each issuance of notes set forth in this filing.

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

Filed Under Rule 424(b)(2), Registration Statement
No. 333-108272

Offering Date: November 30, 2007

Pricing Supplement No. 56

Trade Date: 11/30/2007 @ 12:00 PM ET

The date of this Pricing Supplement is November 30, 2007

Settle Date: 12/6/2007

(To: Prospectus Dated September 8, 2003, as supplemented by

Minimum Denomination/Increments:

Prospectus Supplement

\$1,000.00/\$1,000.00

Dated November 17, 2006)

**CUSIP
or**

**Interest
Payment**

Subject to Redemption

Aggregate

Price Discounts

to & Frequency
Public Commissions

Date and terms of redemption

Principal

Code Rate (1) Date (2) (2) (begin date) Option Yes/No (including the redemption price) Amount

91131UJS4	4.300%	12/15/2010	100%	0.208%	Semi-Annual (6/15/2008)	Yes	Yes	Callable at 100% on 6/15/2008 and semi-annually thereafter with 30 days notice.	\$10,000,000
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(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.

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

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

Filed Under Rule 424(b)(2), Registration Statement No. 333-108272	Offering Dates:	November 19, 2007 through November 26, 2007
<u>Pricing Supplement No.</u> 54	Trade Date:	11/26/2007 @ 12:00 PM ET
The date of this Pricing Supplement is November 26, 2007	Settle Date:	11/29/2007
(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 or Common Code	Interest Rate (1)	Maturity Date	Price to Public (2)	Discounts & Commissions (2)	Interest Payment Frequency (begin date)	Survivor Options Yes/No	Subject to Redemption Date and terms of redemption (including the redemption price)	Aggregate Principal Amount to Maturity
91131UJQ8	4.500%	11/15/2012	100%	0.850%	Semi-Annual (5/15/2008)	Yes	Callable at 100% on 2/15/2008 and quarterly thereafter with 30 days notice.	\$28,500,000

(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.

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

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

Filed Under Rule 424(b)(2), Registration Statement
 No. 333-108272
Pricing Supplement No. 53
 The date of this Pricing Supplement is November 19, 2007
 (To: Prospectus Dated September 8, 2003, as
 supplemented by Prospectus Supplement
 Dated November 17, 2006)

Offering Dates: November 13, 2007 through
 November 19, 2007
 Trade Date: 11/19/2007 @ 12:00 PM ET
 Settle Date: 11/23/2007
 Minimum Denomination/Increments:
 \$1,000.00/\$1,000.00

		Interest Payment		Subject to Redemption			Aggregate		
Interest	Maturity	Price Discounts to Public	& Commissions	Frequency	Survivor s	Date and terms of redemption	Principal	Pr	
Rate (1)	Date	(2)	(2)	(begin date)	Option	Yes/No	(including the redemption price)	Amount	t
0 5.000%	5/15/2015	100%	0.780%	Semi-Annual (5/15/2008)	Yes	Yes	Callable at 100% on 5/15/2008 and semi-annually thereafter with 30 days notice.	\$3,975,000.00	\$3,9

(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.

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

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

Filed Under Rule 424(b)(2), Registration Statement
No. 333-108272

Pricing Supplement No. 52

The date of this Pricing Supplement is November 13, 2007
(To: Prospectus Dated September 8, 2003, as supplemented
by Prospectus Supplement
Dated November 17, 2006)

Offering Dates: November 5, 2007 through
November 13, 2007
Trade Date: 11/13/2007 @ 12:00 PM ET
Settle Date: 11/16/2007
Minimum Denomination/Increments:
\$1,000.00/\$1,000.00

(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.

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

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

Filed Under Rule 424(b)(2), Registration Statement
 No. 333-108272

Pricing Supplement No. 51

The date of this Pricing Supplement is November 5, 2007
 (To: Prospectus Dated September 8, 2003, as supplemented
 by Prospectus Supplement
 Dated November 17, 2006)

Offering Dates: October 29, 2007 through
 November 5, 2007

Trade Date: 11/5/2007 @ 12:00 PM ET

Settle Date: 11/8/2007

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

		Interest		Interest		Subject to Redemption		Aggregate	
		Price Discounts		Payment		Date and terms of redemption		Principal	
Interest	Maturity	to	&	Frequency	Survivor s				
Rate (1)	Date	(2)	(2)	(begin date)	Option	Yes/No	(including the redemption price)	Amount	t
7 5.000%	5/15/2015	100%	0.705%	Semi-Annual (5/15/2008)	Yes	Yes	Callable at 100% on 11/15/2008 and semi-annually thereafter with 30 days notice.	\$1,610,000.00	\$1,5

(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.

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

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

Filed Under Rule 424(b)(2), Registration Statement
 No. 333-108272
Pricing Supplement No. 50
 The date of this Pricing Supplement is October 29, 2007
 (To: Prospectus Dated September 8, 2003, as
 supplemented by Prospectus Supplement
 Dated November 17, 2006)

Offering Dates: October 22, 2007 through
 October 29, 2007
 Trade Date: 10/29/2007 @ 12:00 PM ET
 Settle Date: 11/1/2007
 Minimum Denomination/Increments:
 \$1,000.00/\$1,000.00

		Interest Payment		Subject to Redemption		Aggregate	
Interest	Maturity	Price Discounts to Public	& Commissions	Frequency	Survivor s	Date and terms of redemption	Principal
Rate (1)	Date	(2)	(2)	(begin date)	Option	Yes/No (including the redemption price)	Amount
5.000%	11/15/2017	100%	1.550%	Monthly (12/15/2007)	Yes	Yes Callable at 100% on 11/15/2008 and semi-annually thereafter with 30 days notice.	\$1,616,000.00

(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.

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

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

Filed Under Rule 424(b)(2), Registration Statement
 No. 333-108272
Pricing Supplement No. 49
 The date of this Pricing Supplement is October 19, 2007
 (To: Prospectus Dated September 8, 2003, as
 supplemented by Prospectus Supplement
 Dated November 17, 2006)

Offering Dates: October 15, 2007 through
 October 19, 2007
 Trade Date: 10/19/2007 @ 12:00 PM ET
 Settle Date: 10/25/2007
 Minimum Denomination/Increments:
 \$1,000.00/\$1,000.00

Interest	Maturity	Price Discounts		Interest	Survivor s	Subject to Redemption	Aggregate	
		to	&	Payment				
Rate (1)	Date	(2)	(2)	Frequency	Option	Date and terms of redemption	Principal	P
5.000%	10/15/2013	100%	0.890%	Semi-Annual (04/15/08)	Yes	Yes (including the redemption price) Callable at 100% on 10/15/2008 and semi-annually thereafter with 30 days notice.	\$2,058,000.00	\$2,0

(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.

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

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

Filed Under Rule 424(b)(2), Registration Statement
 No. 333-108272

Pricing Supplement No. 48

The date of this Pricing Supplement is October 15,
 2007

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

Offering October 9, 2007 through

Dates: October 15, 2007

Trade Date: 10/15/2007 @ 12:00 PM ET

Settle Date: 10/18/2007

Minimum Denomination/Increments:

\$1,000.00/\$1,000.00

Interest	Maturity	Price Discounts		Interest Payment Frequency	Survivor s	Option	Yes/No	Subject to Redemption Date and terms of redemption	Aggregate Principal	P
		to	&							
Rate (1)	Date	(2)	(2)	(begin date)				(including the redemption price)	Amount	t
5.000%	10/15/2013	100%	0.830%	Semi-Annual (4/15/08)	Yes	Yes	Yes	Callable at 100% on 10/15/2008 and semi-annually thereafter with 30 days notice.	\$2,151,000.00	\$2,1

(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.

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

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

Filed Under Rule 424(b)(2), Registration Statement
 No. 333-108272
Pricing Supplement No. 47
 The date of this Pricing Supplement is October 9, 2007
 (To: Prospectus Dated September 8, 2003, as
 supplemented by Prospectus Supplement
 Dated November 17, 2006)

Offering October 1, 2007 through
 Dates: October 9, 2007
 Trade Date: 10/9/2007 @ 12:00 PM ET
 Settle Date: 10/12/2007
 Minimum Denomination/Increments:
 \$1,000.00/\$1,000.00

		Interest Payment		Subject to Redemption		Aggregate	
Interest	Maturity	Price Discounts to	& Public Commissions	Frequency	Survivor s	Date and terms of redemption	Principal
Rate (1)	Date	(2)	(2)	(begin date)	Option	Yes/No (including the redemption price)	Amount
5.000%	10/15/2013	100%	0.860%	Semi-Annual (4/15/08)	Yes	Yes Callable at 100% on 10/15/2008 and semi-annually thereafter with 30 days notice.	\$5,474,000.00

(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.

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

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

Filed Under Rule 424(b)(2), Registration Statement No. 333-108272	Offering Dates:	September 24, 2007 through October 1, 2007
<u>Pricing Supplement No.</u> 46	Trade Date:	10/1/2007 @ 12:00 PM ET
The date of this Pricing Supplement is October 1, 2007	Settle Date:	10/4/2007
(To: Prospectus Dated September 8, 2003, as supplemented by Prospectus Supplement Dated November 17, 2006)	Minimum Denomination/Increments:	\$1,000.00/\$1,000.00

		Interest Payment		Subject to Redemption		Aggregate	
Interest	Maturity	Price Discounts to Public	& Commissions	Frequency	Survivors	Date and terms of redemption	Principal
Rate (1)	Date	(2)	(2)	(begin date)	Option	Yes/No (including the redemption price)	Amount
5.000%	10/15/2013	100%	0.975%	Semi-Annual (4/15/08)	Yes	Yes Callable at 100% on 10/15/2008 and semi-annually thereafter with 30 days notice.	\$6,050,000.00

(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.

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

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

Filed Under Rule 424(b)(2), Registration Statement
No. 333-108272

Pricing Supplement No. 45

The date of this Pricing Supplement is September 24, 2007
(To: Prospectus Dated September 8, 2003, as
supplemented by Prospectus Supplement
Dated November 17, 2006)

Offering September 17, 2007 through
Dates: September 24, 2007
Trade Date: 9/24/2007 @ 12:00 PM ET
Settle Date: 9/27/2007
Minimum Denomination/Increments:
\$1,000.00/\$1,000.00

		Interest		Interest		Subject to Redemption		Aggregate	
		Price Discounts		Payment		Date and terms of redemption		Principal	
Interest	Maturity	to	&	Frequency	Survivor s				
Rate (1)	Date	(2)	(2)	(begin date)	Option	Yes/No	(including the redemption price)	Amount	t
5.000%	3/15/2014	100%	1.100%	Semi-Annual (3/15/08)	Yes	Yes	Callable at 100% on 9/15/2008 and semi-annually thereafter with 30 days notice.	\$2,661,000.00	\$2,6

(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.

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

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

Filed Under Rule 424(b)(2), Registration Statement
No. 333-108272

Pricing Supplement No. 44

The date of this Pricing Supplement is September 17, 2007
(To: Prospectus Dated September 8, 2003, as
supplemented by Prospectus Supplement
Dated November 17, 2006)

Offering September 10, 2007 through

Dates: 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

Interest	Maturity	Price Discounts		Interest Payment		Survivor s	Subject to Redemption		Aggregate	
		to	&	Frequency	Public Commissions		Date and terms of redemption	Principal	Amount	Principal
Rate (1)	Date	(2)	(2)	(begin date)	Option	Yes/No	(including the redemption price)	Amount		t
5.000%	3/15/2015	100%	0.960%	Semi-Annual (3/15/08)	Yes	Yes	Callable at 100% on 9/15/2008 and semi-annually thereafter with 30 days notice.	\$6,713,000.00	\$6,6	\$6,6

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

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

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

Filed Under Rule 424(b)(2), Registration Statement
 No. 333-108272
Pricing Supplement No. 43
 The date of this Pricing Supplement is September 7, 2007
 (To: Prospectus Dated September 8, 2003, as
 supplemented by Prospectus Supplement
 Dated November 17, 2006)

Offering September 4, 2007 through
 Dates: September 7, 2007
 Trade Date: 9/7/2007 @ 12:00 PM ET
 Settle Date: 9/13/2007
 Minimum Denomination/Increments:
 \$1,000.00/\$1,000.00

on	Interest	Maturity	Interest Payment		Survivor s	Subject to Redemption		Aggregate	
			Pri	Discounts		Date and terms of redemption		Principal	Pro
			to	& Frequency					
	Rate (1)	Date	(2)	(2) (begin date)	Option	Yes/No	(including the redemption price)	Amount	to
D7	5.000%	3/15/2013	100%	0.470% Semi-Annual / (3/15/08) 0.960%*	Yes	Yes	Callable at 100% on 9/15/2008 and semi-annually thereafter with 30 days notice.	\$54,277,000.00	\$54,000

* For
 \$50,000,000.00
 principal
 amount of UPS
 Notes, the
 discounts and
 commissions are
 0.470%. For the
 remaining
 \$4,277,000.00
 principal
 amount of UPS
 Notes, the
 discounts and
 commissions are
 0.960%.

(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.

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

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

Filed Under Rule 424(b)(2), Registration Statement
 No. 333-108272
Pricing Supplement No. 42
 The date of this Pricing Supplement is August 16, 2007
 (To: Prospectus Dated September 8, 2003, as
 supplemented by Prospectus Supplement
 Dated November 17, 2006)

Offering August 13, 2007 through
 Dates: August 16, 2007
 Trade Date: 8/16/2007 @ 12:00 PM ET
 Settle Date: 8/23/2007
 Minimum Denomination/Increments:
 \$1,000.00/\$1,000.00

on	Interest	Maturity	Price Discounts		Interest Payment Frequency	Survivor s	Option	Yes/No	Subject to Redemption Date and terms of redemption (including the redemption price)	Aggregate Principal	Pr
			to	&							
	Rate (1)	Date	Public	Commissions	(begin date)					Amount	to
C9	5.000%	2/15/2013	100%	1.200%	Semi-Annual (2/15/08)	Yes	Yes	Yes	Callable at 100% on 8/15/2008 and semi-annually thereafter with 30 days notice.	\$680,000.00	\$671

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

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

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

Filed Under Rule 424(b)(2), Registration Statement
 No. 333-108272
Pricing Supplement No. 41
 The date of this Pricing Supplement is July 16, 2007
 (To: Prospectus Dated September 8, 2003, as
 supplemented by Prospectus Supplement
 Dated November 17, 2006)

Offering July 9, 2007 through July 16, 2007
 Dates:
 Trade Date: 7/16/2007 @ 12:00 PM ET
 Settle Date: 7/19/2007
 Minimum Denomination/Increments:
 \$1,000.00/\$1,000.00

Interest	Maturity	Price Discounts		Interest Payment Frequency	Survivor s	Subject to Redemption	Aggregate	
		to	&					
Rate (1)	Date	(2)	(2)	(begin date)	Option	Date and terms of redemption	Principal	P
6.000%	7/15/2027	100%	2.000%	Semi-Annual (1/15/08)	Yes	Yes	Callable at 100% on 7/15/2008 and semi-annually thereafter with 30 days notice.	\$1,756,000.00 \$1,7

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

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

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

Filed Under Rule 424(b)(2), Registration Statement
 No. 333-108272

Pricing Supplement No. 40

The date of this Pricing Supplement is June 18, 2007

(To: Prospectus Dated September 8, 2003, as supplemented
 by Prospectus Supplement

Dated November 17, 2006)

Offering Dates: June 11, 2007 through June 18,
 2007

Trade Date: 6/18/2007 @ 12:00 PM ET

Settle Date: 6/21/2007

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

Interest	Maturity	Price Discounts		Interest Payment		Survivor s	Subject to Redemption		Aggregate	
		to	&	Frequency	Public Commissions		Date and terms of redemption	Principal	Amount	P
Rate (1)	Date	(2)	(2)	(begin date)	Option	Yes/No	(including the redemption price)	Amount		
5.250%	12/15/2012	100%	0.950%	Semi-Annual (12/15/07)	Yes	Yes	Callable at 100% on 6/15/2008 and semi-annually thereafter with 30 days notice.	\$2,150,000.00	\$2,150,000.00	\$2,150,000.00

(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.

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

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

Filed Under Rule 424(b)(2), Registration Statement
 No. 333-108272

Pricing Supplement No. 39

The date of this Pricing Supplement is May 21, 2007

(To: Prospectus Dated September 8, 2003, as supplemented
 by Prospectus Supplement

Dated November 17, 2006)

Offering Dates: May 14, 2007 through May 21, 2007

Trade Date: 5/21/2007 @ 12:00 PM ET

Settle Date: 5/24/2007

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

		Interest Payment		Subject to Redemption		Aggregate	
Interest	Maturity	Price Discounts to Public	& Commissions	Frequency	Survivors	Date and terms of redemption	Principal
Rate (1)	Date	(2)	(2)	(begin date)	Option	Yes/No (including the redemption price)	Amount
5.250%	11/15/2018	100%	1.250%	Semi-Annual (11/15/07)	Yes	Yes Callable at 100% on 5/15/2008 and semi-annually thereafter with 30 days notice.	\$2,017,000.00

(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.

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

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

Filed Under Rule 424(b)(2), Registration Statement
 No. 333-108272

Pricing Supplement No. 38

The date of this Pricing Supplement is April 16, 2007

(To: Prospectus Dated September 8, 2003, as supplemented
 by Prospectus Supplement

Dated November 17, 2006)

Offering Dates: April 9, 2007 through April 16,
 2007

Trade Date: 4/16/2007 @ 12:00 PM ET

Settle Date: 4/19/2007

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

		Interest Payment		Subject to Redemption		Aggregate	
Interest	Maturity	Price to Public	Discounts & Commissions	Frequency	Survivor s	Date and terms of redemption	Principal
Rate (1)	Date	(2)	(2)	(begin date)	Option	Yes/No (including the redemption price)	Amount
5.100%	10/15/2015	100%	1.210%	Semi-Annual (10/15/07)	Yes	Yes Callable at 100% on 4/15/2008 and semi-annually thereafter with 30 days notice.	\$3,209,000.00

(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.

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

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

Filed Under Rule 424(b)(2), Registration Statement
 No. 333-108272

Pricing Supplement No. 37

The date of this Pricing Supplement is March 19, 2007

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

Offering March 12, 2007 through
 Dates: March 19, 2007
 Trade 3/19/2007 @ 12:00 PM ET
 Date:
 Settle 3/22/2007
 Date:
 Minimum Denomination/Increments:
 \$1,000.00/\$1,000.00

		Interest Payment		Subject to Redemption		Aggregate	
Interest	Maturity	Price Discounts to & Public Commissions	Frequency	Survivor s	Date and terms of redemption	Principal	P
Rate (1)	Date	(2)	(2)	(begin date)	Option	Yes/No	(including the redemption price)
5.000%	9/15/2016	100%	1.250%	Monthly (04/15/07)	Yes	Yes	Callable at 100% on 3/15/2008 and semi-annually thereafter with 30 days notice.
							\$1,558,000.00 \$1,5

(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.

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

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

Filed Under Rule 424(b)(2), Registration Statement
 No. 333-108272

Pricing Supplement No. 36

The date of this Pricing Supplement is February 20, 2007

(To: Prospectus Dated September 8, 2003, as supplemented by
 Prospectus Supplement

Dated November 17, 2006)

Offering February 12, 2007 through

Dates: February 20, 2007

Trade Date: 2/20/2007 @ 12:00 PM ET

Settle Date: 2/23/2007

Minimum Denomination/Increments:

\$1,000.00/\$1,000.00

		Interest Payment		Subject to Redemption		Aggregate	
Interest	Maturity	Price Discounts to & Public Commissions	Frequency	Survivors	Date and terms of redemption	Principal	P
Rate (1)	Date	(2)	(2)	(begin date)	Option	Yes/No	(including the redemption price)
5.250%	8/15/2018	100%	1.260%	Monthly (03/15/07)	Yes	Yes	Callable at 100% on 2/15/2008 and semi-annually thereafter with 30 days notice.
							\$1,720,000.00
							\$1,6

(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.

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

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

Filed Under Rule 424(b)(2), Registration Statement
 No. 333-108272

Pricing Supplement No. 35

The date of this Pricing Supplement is February 12, 2007

(To: Prospectus Dated September 8, 2003, as supplemented by
 Prospectus Supplement

Dated November 17, 2006)

Offering February 5, 2007 through

Dates: February 12, 2007

Trade Date: 2/12/2007 @ 12:00 PM ET

Settle Date: 2/15/2007

Minimum Denomination/Increments:

\$1,000.00/\$1,000.00

on	Interest	Maturity	Price Discounts		Interest Payment	Frequency	Survivor s	Option	Yes/No	Subject to Redemption	Aggregate	Principal	Pr
			to	&									
	Rate (1)	Date	(2)	(2)	(begin date)					Date and terms of redemption		Amount	to
IV9	5.250%	8/15/2018	100%	1.260%	Monthly		Yes	Yes	Yes	Callable at 100% on 2/15/2008 and semi-annually thereafter with 30 days notice.		\$724,000.00	\$714

(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.

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

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

Filed Under Rule 424(b)(2), Registration Statement
 No. 333-108272

Pricing Supplement No. 34

The date of this Pricing Supplement is February 5, 2007

(To: Prospectus Dated September 8, 2003, as supplemented by
 Prospectus Supplement

Dated November 17, 2006)

Offering January 29, 2007 through

Dates: February 5, 2007

Trade Date: 2/5/2007 @ 12:00 PM ET

Settle Date: 2/8/2007

Minimum Denomination/Increments:

\$1,000.00/\$1,000.00

Interest	Maturity	Price Discounts		Interest Payment	Frequency	Survivor s	Option	Yes/No	Subject to Redemption	Aggregate	Principal	Pro
		to	&									
Rate	Date	Public	Commissions		(begin date)				Date and terms of redemption		Amount	to
(1)	(2)	(2)	(2)						(including the redemption price)			
*Step	2/15/2022	100%	1.250%	Monthly	(03/15/07)	Yes	Yes	Yes	Callable at 100% on 2/15/2008 and semi-annually thereafter with 30 days notice.		\$885,000.00	\$873

* The interest rate will change on February 15th of each applicable year according to the following schedule (provided the issue is not called); 5.25%, 6.00%, 7.00% each for 5 years.

(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.

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

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

Filed Under Rule 424(b)(2), Registration Statement
 No. 333-108272

Pricing Supplement No. 33

The date of this Pricing Supplement is January 29, 2007

(To: Prospectus Dated September 8, 2003, as supplemented by
 Prospectus Supplement

Dated November 17, 2006)

Offering Dates: January 22, 2007 through
 January 29, 2007

Trade Date: 1/29/2007 @ 12:00 PM ET

Settle Date: 2/1/2007

Minimum Denomination/Increments:

\$1,000.00/\$1,000.00

		Interest		Interest		Subject to Redemption		Aggregate	
		Price Discounts		Payment		Date and terms of redemption		Principal	
Interest	Maturity	to	&	Frequency	Survivor s				
Rate (1)	Date	(2)	(2)	(begin date)	Option	Yes/No	(including the redemption price)	Amount	t
5.000%	8/15/2014	100%	1.100%	Monthly (03/15/07)	Yes	Yes	Callable at 100% on 2/15/2008 and semi-annually thereafter with 30 days notice.	\$3,173,000.00	\$3,1

(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.

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

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

Filed Under Rule 424(b)(2), Registration Statement
 No. 333-108272

Pricing Supplement No. 32

The date of this Pricing Supplement is January 22, 2007

(To: Prospectus Dated September 8, 2003, as supplemented by
 Prospectus Supplement

Dated November 17, 2006)

Offering Dates: January 16, 2007 through
 January 22, 2007

Trade Date: 1/22/2007 @ 12:00 PM ET

Settle Date: 1/25/2007

Minimum Denomination/Increments:

\$1,000.00/\$1,000.00

		Interest		Interest		Subject to Redemption		Aggregate	
		Price Discounts		Payment		Date and terms of redemption		Principal	
Interest	Maturity	to	&	Frequency	Survivor s				
Rate (1)	Date	(2)	(2)	(begin date)	Option	Yes/No	(including the redemption price)	Amount	t
5.250%	7/15/2018	100%	1.400%	Monthly	Yes	Yes	Callable at 100% on 1/15/2008 and semi-annually thereafter with 30 days notice.	\$1,714,000.00	\$1,6

(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.

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

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

Filed Under Rule 424(b)(2), Registration Statement
 No. 333-108272

Pricing Supplement No. 31

The date of this Pricing Supplement is January 16, 2007

(To: Prospectus Dated September 8, 2003, as supplemented by
 Prospectus Supplement

Dated November 17, 2006)

Offering Dates: January 8, 2007 through
 January 16, 2007

Trade Date: 1/16/2007 @ 12:00 PM ET

Settle Date: 1/19/2007

Minimum Denomination/Increments:

\$1,000.00/\$1,000.00

		Interest		Interest		Subject to Redemption		Aggregate	
		Price Discounts		Payment		Date and terms of redemption		Principal	
Interest	Maturity	to	&	Frequency	Survivor s				
Rate (1)	Date	(2)	(2)	(begin date)	Option	Yes/No	(including the redemption price)	Amount	t
5.000%	7/15/2013	100%	0.750%	Monthly	Yes	Yes	Callable at 100% on 1/15/2008 and semi-annually thereafter with 30 days notice.	\$2,575,000.00	\$2,5

(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.

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

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

Filed Under Rule 424(b)(2), Registration Statement
 No. 333-108272

Pricing Supplement No. 30

The date of this Pricing Supplement is January 8, 2007

(To: Prospectus Dated September 8, 2003, as supplemented by
 Prospectus Supplement

Dated November 17, 2006)

Offering Dates: January 2, 2007 through
 January 8, 2007

Trade Date: 1/8/2007 @ 12:00 PM ET

Settle Date: 1/11/2007

Minimum Denomination/Increments:

\$1,000.00/\$1,000.00

		Interest		Interest		Subject to Redemption		Aggregate	
		Price Discounts		Payment		Date and terms of redemption		Principal	
Interest	Maturity	to	&	Frequency	Survivor s				
Rate (1)	Date	(2)	(2)	(begin date)	Option	Yes/No	(including the redemption price)	Amount	t
5.000%	1/15/2014	100%	1.175%	Monthly	Yes	Yes	Callable at 100% on 1/15/2008 and semi-annually thereafter with 30 days notice.	\$3,995,000.00	\$3,9

(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.

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

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

Filed Under Rule 424(b)(2), Registration Statement
 No. 333-108272

Pricing Supplement No. 29

The date of this Pricing Supplement is January 2, 2007

(To: Prospectus Dated September 8, 2003, as supplemented
 by Prospectus Supplement

Dated November 17, 2006)

Offering Dates: December 18, 2006 through
 January 2, 2007

Trade Date: 1/2/2007 @ 12:00 PM ET

Settle Date: 1/5/2007

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

		Interest		Interest		Subject to Redemption		Aggregate	
		Price Discounts		Payment		Date and terms of redemption		Principal	
Interest	Maturity	to	&	Frequency	Survivor s				
Rate (1)	Date	(2)	(2)	(begin date)	Option	Yes/No	(including the redemption price)	Amount	t
5.000%	1/15/2016	100%	1.480%	Monthly	Yes	Yes	Callable at 100% on 1/15/2008 and semi-annually thereafter with 30 days notice.	\$4,488,000.00	\$4,4

(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.

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

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

Filed Under Rule 424(b)(2), Registration Statement
No. 333-108272

Pricing Supplement No. 28

The date of this Pricing Supplement is December 18, 2006
(To: Prospectus Dated September 8, 2003, as supplemented
by Prospectus Supplement
Dated November 17, 2006)

Offering Dates: December 11, 2006 through
December 18, 2006

Trade Date: 12/18/2006 @ 12:00 PM ET

Settle Date: 12/21/2006

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

		Interest Payment		Subject to Redemption		Aggregate	
Interest	Maturity	Price Discounts to & Public Commissions	Frequency	Survivors	Date and terms of redemption	Principal	
Rate (1)	Date	(2)	(2)	(begin date)	Option	Yes/No (including the redemption price)	Amount
5.000%	12/15/2015	100%	1.385%	Monthly (01/15/07)	Yes	Yes Callable at 100% on 12/15/2007 and semi-annually thereafter with 30 days notice.	\$3,272,000.00

(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.

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

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

Filed Under Rule 424(b)(2), Registration Statement
 No. 333-108272

Pricing Supplement No. 27

The date of this Pricing Supplement is December 11, 2006
 (To: Prospectus Dated September 8, 2003, as supplemented
 by Prospectus Supplement
 Dated November 17, 2006)

Offering Dates: December 4, 2006 through
 December 11, 2006

Trade Date: 12/11/2006 @ 12:00 PM ET

Settle Date: 12/14/2006

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

Interest	Maturity	Price Discounts		Interest Payment		Survivor s	Subject to Redemption		Aggregate	
		to	&	Frequency	Public Commissions		Date and terms of redemption	Principal	Amount	
Rate (1)	Date	(2)	(2)	(begin date)	Option	Yes/No	(including the redemption price)	Amount		
5.100%	12/15/2021	100%	2.000%	Semi-Annual (06/15/07)	Yes	Yes	Callable at 100% on 12/15/2007 and semi-annually thereafter with 30 days notice.	\$2,478,000.00	\$2,	

(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.

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

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

Filed Under Rule 424(b)(2), Registration Statement
 No. 333-108272

Pricing Supplement No. 26

The date of this Pricing Supplement is December 4, 2006
 (To: Prospectus Dated September 8, 2003, as supplemented
 by Prospectus Supplement
 Dated November 17, 2006)

Offering Dates: November 27, 2006 through
 December 4, 2006

Trade Date: 12/4/2006 @ 12:00 PM ET

Settle Date: 12/7/2006

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

		Interest Payment		Subject to Redemption		Aggregate	
Interest	Maturity	Price to	Discounts &	Frequency	Survivor s	Date and terms of redemption	Principal
Rate (1)	Date	(2)	(2)	(begin date)	Option	Yes/No (including the redemption price)	Amount
5.050%	12/15/2016	100%	1.440%	Monthly (01/15/07)	Yes	Yes Callable at 100% on 12/15/2007 and semi-annually thereafter with 30 days notice.	\$4,066,000.00

(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.

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