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January 27, 2009

Ms. Elizabeth M. Murphy  
Secretary, Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549-1090

Subject: File Number S7-27-08

Dear Ms. Murphy:

UPS appreciates the opportunity to provide its view on the Securities and Exchange Commission's (the "SEC") proposed rule concerning the "Roadmap for the Potential Use of Financial Statements Prepared in Accordance with International Financial Reporting Standards by U.S. Issuers" (the "Roadmap"). UPS is the world's largest package delivery company and a global leader in supply chain and freight services with operations in more than 200 countries and territories.

The Roadmap is an important issue for our organization in that the adoption of new accounting and reporting standards will have far-reaching impacts throughout our Company. We would like to devote the proper attention to commenting on the proposed rule that it deserves. However, as a calendar year registrant, we are in the midst of preparing our 2008 annual report and Form 10-K and proxy statement for our 2009 annual meeting. As a result, our key personnel who can provide the insights appropriate for consideration of the Roadmap are engaged in other matters on behalf of the Company. We therefore respectfully request that the SEC consider a formal extension of the comment period by an additional 45 days through April 30, 2009. This will allow the Company to attend to its other financial reporting obligations before turning to the Roadmap and its significant implications for the Company and its shareowners.

Sincerely,

A handwritten signature in black ink, appearing to read "Kurt Kuehn", with a long horizontal line extending to the right.

Kurt Kuehn  
Senior Vice President and Chief Financial Officer

cc: James Kroeker, SEC Acting Chief Accountant  
Wayne Carnall, SEC Chief Accountant, Division of Corporate Finance  
Julie Erhardt, Deputy Chief Accountant, Office of the Chief Accountant