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December 16, 2016

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
U.S. Department of Labor
Room N-1513
200 Constitution Avenue, N.W.
Washington, DC 20210

Re: Statement Regarding Alternative Method of Compliance with Reporting
and Disclosure Requirements of Part I of Title 1 of ERISA

Dear Sir or Madam:

Pursuant to C.F.R. § 2520.104-23, the following information is provided
regarding a nonqualified deferred compensation plan established by United Parcel
Service of America, Inc. (the "Company"):

1. Name and address of the Company:

United Parcel Service of America, Inc.
55 Glenlake Parkway
Atlanta, GA 30328
2. Employer Identification Number: 95-1732075
3. The Company has established a nonqualified deferred compensation plan
on behalf of eligible employees, effective as of January 1, 2017, known as
the UPS Restoration Savings Plan (the "Plan").
4. The Company established the Plan primarily for the purpose of providing
deferred compensation for a select group of management or highly
compensated employees.

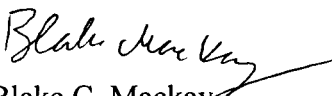
5. Currently, there is one (1) employee who is eligible to participate in the Plan.
6. The Company, which has approximately 400,000 total employees, also maintains the following nonqualified deferred compensation plans, which were established primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Plan	Eligible Employees
UPS Excess Coordinating Benefit Plan	1465
UPS Deferred Compensation Plan	480

At your request, we will provide you with a copy of the plan(s) or any other document(s) you may require.

If you have any questions or if anything further is required, please let me know.

Very truly yours,


Blake C. Mackay

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