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United Parcel Service 35 Glenlake Parkway, N.E.  
Atlanta, GA 30328  
(404) 878-2000

August 13, 2002

RECEIVED  
OFFICE OF THE SECRETARY  
AUG 14 2002

**VIA UPS NEXT DAY AIR**

Jonathan G. Katz, Secretary  
Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549

Re: Order Requiring the Filing of Sworn Statements Pursuant to  
Section 21(a)(1) of the Securities Exchange Act of 1934

Ladies and Gentlemen:

Enclosed for filing with the Commission in accordance with the Order referenced above are executed originals of the statements under oath of the principal executive officer and the principal financial officer of United Parcel Service, Inc. regarding facts and circumstances relating to Exchange Act filings, each in the form of Exhibit A to the Order.

Please file stamp the enclosed additional copy of this cover letter and return it to me in the enclosed envelope as evidence of receipt.

Please call me at (404) 828-8431 if you have any questions.

Sincerely,

Jeffrey D. Firestone

Enclosures

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**Statement Under Oath of Principal Financial Officer  
Regarding Facts and Circumstances Relating to Exchange Act Filings**

I, D. Scott Davis, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of United Parcel Service, Inc., and, except as corrected or supplemented in a subsequent covered report:
  - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
  - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with the Company's audit committee.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
  - Annual Report on Form 10-K for the year ended December 31, 2001 of United Parcel Service, Inc.;
  - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of United Parcel Service, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
  - any amendments to any of the foregoing.

D. Scott Davis

D. Scott Davis  
Chief Financial Officer

August 13, 2002

Subscribed and sworn to before me  
this 13 day of August, 2002.

Elizabeth A. Williams  
Notary Public

My Commission Expires: **ELIZABETH A. WILLIAMS**  
**NOTARY PUBLIC OF GEORGIA**  
MY COMMISSION EXPIRES MARCH 16, 2004

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