

Via Facsimile and U.S. Mail  
Mail Stop 6010

March 3, 2008

John M. Ferrari  
Chief Financial Officer and Treasurer  
United Therapeutics Corporation  
1110 Spring Street  
Silver Spring, MD 20910

**Re: United Therapeutics Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed February 28, 2006**  
**Form 10-Q for the Period Ended March 31, 2007**  
**Filed May 4, 2007**  
**Form 10-Q for the Period Ended September 30, 2007**  
**Filed November 1, 2007**  
**File No. 000-26301**

Dear Mr. Ferrari:

We have completed our review of your Form 10-K and Forms 10-Q and have no further comments at this time.

Sincerely,

Jim Atkinson  
Accounting Branch Chief