

Via Facsimile and U.S. Mail  
Mail Stop 4720

November 18, 2009

Dr. Martine Rothblatt  
Chairman of the Board and Chief Executive Officer  
United Therapeutics Corporation  
1110 Spring Street  
Silver Spring, MD 20910

**Re: United Therapeutics Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed February 26, 2009**  
**File No. 000-26301**

Dear Dr. Rothblatt:

We have completed our review of the above filing and have no further comments at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief