



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

May 22, 2017

Via Email

James C. Edgemon  
Chief Financial Officer and Treasurer  
1040 Spring Street  
Silver Spring, MD 20910

**Re: United Therapeutics Corp.  
Form 10-K for Fiscal Year Ended December 31, 2016  
Filed February 22, 2017  
File No. 000-26301**

Dear Mr. Edgemon:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Angela M. Connell

Angela M. Connell  
Accounting Branch Chief  
Office of Healthcare and Insurance