



DIVISION OF
CORPORATION FINANCE

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

December 30, 2020

Paul Mahon
Executive Vice President and General Counsel
United Therapeutics Corporation
1040 Spring Street
Silver Spring, MD 20910

Re: United Therapeutics Corporation
Annual Report on Form 10-K
Filed February 26, 2020
File No. 000-26301

Dear Mr. Mahon:

We have completed our review of your filing. 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,

Division of Corporation Finance
Office of Life Sciences