



DIVISION OF
CORPORATION FINANCE

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

August 10, 2022

Martine Rothblatt
Chief Executive Officer
United Therapeutics Corporation
1040 Spring Street
Silver Spring, Maryland 20910

Re: United Therapeutics Corporation
Form 10-K for the Fiscal Year Ended December 31, 2021
Filed February 24, 2022
File No. 000-26301

Dear Dr. Rothblatt:

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