

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
March 23, 2009**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**United Therapeutics Corporation**

**File No. 0-26301 - CF#23016**

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United Therapeutics Corporation submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 8-K filed on December 24, 2008.

Based on representations by United Therapeutics Corporation that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibits will not be released to the public for the time periods specified:

|              |                           |
|--------------|---------------------------|
| Exhibit 10.2 | through November 14, 2018 |
| Exhibit 10.3 | through November 14, 2018 |

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Sonia G. Barros  
Special Counsel