

As filed with the Securities and Exchange Commission on February 25, 2008

**UNITED STATES SECURITIES AND EXCHANGE COMMISSION**  
Washington, D.C. 20549

**POST-EFFECTIVE AMENDMENT NO. 1 TO  
FORM S-8 REGISTRATION STATEMENT  
UNDER THE SECURITIES ACT OF 1933  
[Registration # 333-99865]**

**SIERRA HEALTH SERVICES, INC.**  
(Exact Name of Registrant as Specified in Its Charter)

**Nevada**  
(State or Other Jurisdiction of  
Incorporation or Organization)

**88-0200415**  
(I.R.S. Employer  
Identification No.)

**2724 North Tenaya Way  
Las Vegas, Nevada 89128  
(702) 242-7000**

(Address, Including Zip Code, and Telephone Number, Including Area Code, of Registrant's Principal Executive Offices)

**SIERRA HEALTH SERVICES, INC.  
1995 LONG-TERM INCENTIVE PLAN, AS AMENDED AND RESTATED**  
(Full title of the plan)

**Frank E. Collins, Esq.  
Senior Executive Vice President, Legal and Administration  
Sierra Health Services, Inc.  
2724 North Tenaya Way  
Las Vegas, Nevada 89128  
(702) 242-7000**

(Name, Address, Including Zip Code, and Telephone Number, Including Area Code, of Agent for Service)

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### Explanatory Note

This post-effective amendment (this "Amendment"), filed by Sierra Health Services, Inc. (the "Company"), deregisters all shares of the Company's Common Stock, \$0.005 par value per share ("Common Stock"), that had been registered for issuance under the **SIERRA HEALTH SERVICES, INC. 1995 LONG-TERM INCENTIVE PLAN, AS AMENDED AND RESTATED** on the Company's Registration Statement on Form S-8, **File No. 333-99865** (the "Registration Statement") that remain unsold upon the termination of the sales of shares covered by the Registration Statement.

On February 25, 2008, pursuant to the Agreement and Plan of Merger, dated as of March 11, 2007, among the Company, UnitedHealth Group Incorporated, a Minnesota Corporation ("Parent"), and Sapphire Acquisition, Inc., a Nevada corporation ("Merger Sub"), Merger Sub merged with and into the Company (the "Merger"), with the Company being the surviving entity and becoming a wholly-owned subsidiary of Parent. As a result, the Company has terminated all offerings of its Common Stock pursuant to its existing registration statements, including the Registration Statement. In accordance with an undertaking made by the Company in its Registration Statement to remove from registration, by means of a post-effective amendment, any shares of the Company's Common Stock which remain unsold at the termination of the offering, the Company hereby removes from registration all shares of its Common Stock under the Registration Statement which remained unsold as of the effective time of the Merger.

## SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Company certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8, and has duly caused this Post-Effective Amendment No. 1 to Registration Statement on Form S-8 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Las Vegas, State of Nevada, on February 25, 2008.

SIERRA HEALTH SERVICES, INC.

By:

/s/ Anthony M. Marlon, M.D.

Anthony M. Marlon, M.D.

Chairman of the Board and Chief Executive Officer

/s/ ANTHONY M. MARLON, M.D.

Anthony M. Marlon, M.D.

Chairman of the Board, Chief Executive Officer, February 25, 2008  
and Director (principal executive officer)

/s/ MARC R. BRIGGS

Marc R. Briggs

Senior Vice President, February 25, 2008  
Chief Financial Officer and Treasurer and Director  
(principal financial and accounting officer)