UNITED THERAPEUTICS CORP Form 8-K May 01, 2008

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the

Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): May 1, 2008

United Therapeutics Corporation

(Exact Name of Registrant as Specified in Charter)

Delaware (State or Other Jurisdiction of Incorporation)

000-26301 (Commission File Number)

52-1984749 (I.R.S. Employer Identification Number)

1110 Spring Street Silver Spring, MD (Address of Principal Executive Offices)

20910 (Zip Code)

Registrant s telephone number, including area code:

(301) 608-9292

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:			
0	Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)		
0	Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)		
o	Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))		
o	Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))		

Itom 2.02	Results of Operations and	d Financial Condition
Item 2.02.	Results of Operations and	a Financial Condition.

On May 1, 2008, United Therapeutics Corporation (the Company) issued a press release setting forth its earnings for the Company s quarterly period ended March 31, 2008.

A copy of the press release is attached hereto as Exhibit 99.1.

Item 9.01. Exhibits

This information shall not be deemed to be filed for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to liability under that section, nor shall it be deemed incorporated by reference into any filing under the Securities Act of 1934, as amended, except as shall be expressly set forth by specific reference in such filing.

(d) Exhibits

Exhibit No.

Description of Exhibit

99.1 Press release dated May 1, 2008

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SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

UNITED THERAPEUTICS CORPORATION

Dated: May 1, 2008 By: /s/ Paul A. Mahon

Name: Paul A. Mahon Title: General Counsel

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Exhibit Index

Exhibit No. Description of Exhibit

99.1 Press release dated May 1, 2008

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