



1110 Spring Street
Silver Spring, MD 20910
tel 301.608.9292
fax 301.608.9291

June 21, 2006

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

06 JUL 18 PM 12:42

Greetings:

Subject: United Therapeutics Corporation Supplemental Executive Retirement Plan

This notice is intended to satisfy the alternative form of compliance with the reporting and disclosure requirements described in Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as described in Department of Labor Regulation section 2520.104-23. The information required by Department of Labor Regulation section 2520.104-23(b) is listed below.

- United Therapeutics Corporation (the "Company") is located at 1110 Spring Street Silver Spring, MD 20910.
- The Company's employer identification number is 52-1984749.
- Effective July 1, 2006, the Company has adopted the United Therapeutics Corporation Supplemental Executive Retirement Plan (the "Plan") primarily to provide deferred compensation to a select group of management or highly compensated employees.
- As of the July 1, 2006 effective date, the Plan will have six participants.
- The Company does not maintain any other plans or programs that are intended primarily to provide deferred compensation to a select group of management or highly compensated employees.

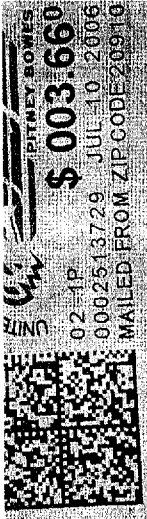
If you need any additional information in connection with this statement, or if you would like a copy of the Plan document, please contact Alyssa Friedrich at (301) 608-9292.

Sincerely,

A handwritten signature in black ink, appearing to read "John Ferrari", written over a horizontal line.

John Ferrari

United Therapeutics Corporation



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