

UNITED THERAPEUTICS CORP
Form 8-K
July 31, 2007

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): **July 31, 2007**

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:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 2.02. Results of Operations and Financial Condition.

On July 31, 2007, United Therapeutics Corporation (the Company) issued a press release setting forth its earnings for the Company's quarterly fiscal period ended June 30, 2007.

The press release contains certain financial measures that do not comply with generally accepted accounting principles in the United States (GAAP). Such measures supplement the Company's financial results prepared in accordance with GAAP. The Company believes such non-GAAP pro forma measures contained in the press release are meaningful to investors because they help investors understand the impact of: (i) the HeartBar® trade name impairment on our financial results for the six-month period ended June 30, 2006, and (ii) the issuance of 200,000 shares to Toray Industries, Inc. in connection with an amended license agreement for modified release beraprost, on our financial results for the six-month period ended June 30, 2007, which aid investors in comparing our financial results for such periods taking into account the effect of each of those non-recurring events.

The presentation of these non-GAAP financial measures is not to be considered in isolation or as a substitute for our financial results prepared in accordance with GAAP.

A copy of this 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 July 31, 2007 |

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: July 31, 2007

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 July 31, 2007

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