

UNITED THERAPEUTICS CORP
Form 8-K
October 31, 2006

**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): **October 31, 2006**

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 October 31, 2006, United Therapeutics Corporation (the Company) issued a press release setting forth its earnings for the Company s quarterly fiscal period ended September 30, 2006.

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: (1) employee stock option expense resulting from the adoption of SFAS 123(R); (2) the recording of income tax expense; and (3) the HeartBar trade name write down on the Company s financial results for the three- and six-month periods ended September 30, 2006 and aid investors in comparing the Company s financial results for such periods to the financial results of the comparable periods in 2005. The presentation of these non-GAAP financial measures is not to be considered in isolation or as a substitute for the Company s financial results prepared in accordance with GAAP.

A copy of this press release is attached hereto as Exhibit 99.1. The Company does not intend for Exhibit 99.1 to be incorporated by reference into filings under the Securities Act of 1933 or the Securities Exchange Act of 1934.

Item 9.01. Exhibits

(d) Exhibits

<u>Exhibit No.</u>	<u>Description of Exhibit</u>
99.1	Press release dated October 31, 2006

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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: October 31, 2006

By:	/s/ Paul A. Mahon
Name:	Paul A. Mahon
Title:	General Counsel

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Exhibit Index

<u>Exhibit No.</u>	<u>Description of Exhibit</u>
99.1	Press release dated October 31, 2006

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