

UNITED THERAPEUTICS Corp
Form DEFA14A
June 10, 2011

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

SCHEDULE 14A

Proxy Statement Pursuant to Section 14(a) of
the Securities Exchange Act of 1934 (Amendment No.)

Filed by the Registrant

Filed by a Party other than the Registrant

Check the appropriate box:

- Preliminary Proxy Statement
- Confidential, for Use of the Commission Only (as permitted by Rule 14a-6(e)(2))**
- Definitive Proxy Statement
- Definitive Additional Materials
- Soliciting Material Pursuant to §240.14a-12

United Therapeutics Corporation
(Name of Registrant as Specified In Its Charter)

(Name of Person(s) Filing Proxy Statement, if other than the Registrant)

Payment of Filing Fee (Check the appropriate box):

- No fee required.
- Fee computed on table below per Exchange Act Rules 14a-6(i)(1) and 0-11.
 - (1) Title of each class of securities to which transaction applies:
 - (2) Aggregate number of securities to which transaction applies:
 - (3) Per unit price or other underlying value of transaction computed pursuant to Exchange Act Rule 0-11 (set forth the amount on which the filing fee is calculated and state how it was determined):
 - (4) Proposed maximum aggregate value of transaction:
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- Fee paid previously with preliminary materials.
- Check box if any part of the fee is offset as provided by Exchange Act Rule 0-11(a)(2) and identify the filing for which the offsetting fee was paid previously. Identify the previous filing by registration statement number, or the Form or Schedule and the date of its filing.
 - (1) Amount Previously Paid:
 - (2) Form, Schedule or Registration Statement No.:
 - (3) Filing Party:
 - (4) Date Filed:

EXPLANATORY NOTE

United Therapeutics Corporation is disclosing the information below in order to provide additional detail related to the disclosure regarding the amount of certain fees billed by our independent auditors, Ernst & Young LLP, for the 2010 fiscal year, as disclosed in our Definitive Proxy Statement filed with the Securities and Exchange Commission on May 2, 2011 (the Proxy Statement).

The amount of \$672,777 billed to United Therapeutics by Ernst & Young LLP for the 2010 fiscal year and listed under the caption Tax fees in the Proxy Statement includes \$526,027 for tax compliance services and \$146,750 for tax consulting services (including tax advice and tax planning). Accordingly, United Therapeutics audit, audit-related and tax compliance fees for the 2010 fiscal year totaled \$1,184,143 and non-audit other fees for the 2010 fiscal year totaled \$220,319.