

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

October 30, 2024

Kuai Leong Senior Deputy General Counsel and Deputy Corporate Secretary UNITEDHEALTH GROUP INC 9900 Bren Road East Minnetonka, MN, 55343

> Re: UNITEDHEALTH GROUP INC Form 8-K filed February 22, 2024 File No. 001-10864

Dear Kuai Leong:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Technology