

Via Facsimile and U.S. Mail  
Mail Stop 4720

August 5, 2009

Mr. George Mikan  
Executive Vice President and Chief Financial Officer  
UnitedHealth Group Incorporated  
9900 Bren Road East  
Minnetonka, MN 55343

**Re: UnitedHealth Group Incorporated  
Form 10-K for the Period Ended December 31, 2008  
Form 10-Q for the Quarterly Period Ended March 31, 2009  
File No. 001-10864**

Dear Mr. Mikan:

We have completed our review of the above filings and have no further comments at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief