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January 11, 2007

Securities and Exchange Commission  
Division of Corporation Finance  
Office of Chief Counsel  
100 F Street, NE  
Washington, D.C. 20549

**Via Overnight Delivery**

Re: *UnitedHealth Group Incorporated: 2007 Annual Meeting, Shareholder Proposal Submitted by CalPERS*

Ladies and Gentlemen:

Pursuant to Rule 14a-8(j) under the Securities Exchange Act of 1934, UnitedHealth Group Incorporated, a Minnesota corporation ("UNH"), hereby gives notice of its intention to omit from its proxy statement and form of proxy (together, "proxy materials") for its 2007 Annual Meeting of Shareholders a proposal submitted by a shareholder, the California Public Employees' Retirement System ("CalPERS").

In accordance with Rule 14a-8(j), enclosed are five additional copies of this letter, which includes the following:

- as Exhibit A, a copy of the letter dated December 7, 2006 received by UNH from CalPERS, which includes CalPERS' proposal and supporting statement;
- this statement of UNH, which sets forth UNH's reasons why the proposal may be omitted from its proxy materials; and
- as Exhibit B, a supporting opinion of Minnesota counsel.

UNH does not expect to file its definitive proxy materials with the SEC before April 2, 2007. It is our belief as counsel for UNH that the proposal may be omitted from UNH's proxy materials under paragraphs (1), (2), and (8) of Rule 14a-8(i) for the reasons discussed below. We therefore request the concurrence of the Staff of the Division of Corporation Finance that they will not recommend enforcement action against UNH if UNH omits the proposal and the supporting statement in their entirety.

Notwithstanding the issues in this proposal, UNH appreciates CalPERS' interest and is committed to continuing to work with shareholders and other interested parties to build on the important enhancements made in its corporate governance policies and practices.

**I. The Proposal**

The CalPERS proposal requests that shareholders adopt the following resolution to amend the bylaws of UNH:

RESOLVED, the shareholders of UnitedHealth Group, Inc. (the "Company"), amend the Company's bylaws to add the following to Section 3.03:

Notwithstanding the above, the corporation shall include in its proxy materials for a meeting of shareholders at which directors are to be elected the name, together with the Disclosure and Statement (both as defined in this section 3.17), of any person nominated for election to the Board of Directors by a shareholder or group thereof that satisfies the requirements of this section 3.17 (the "Nominator"), and allow shareholders to vote with respect to such nominee on the corporation's proxy card. Each Nominator may nominate up to two candidates for election at a meeting.

A Nominator must:

- (a) have beneficially owned 3% or more of the corporation's outstanding common stock ("Required Shares") continuously for at least two years;
- (b) provide written notice received by the Secretary within the time period specified in the first paragraph of this section containing (i) with respect to the nominee, (A) the information required by such section and (B) such nominee's consent to being named in the proxy statement and to serving as a director if elected; and (ii) with respect to the Nominator, proof of ownership of the Required Shares; and
- (c) execute an undertaking that it agrees to (i) assume all liability stemming from any legal or regulatory violation arising out of the Nominator's communications with the corporation's shareholders, including, without limitation, the Disclosure and Statement; (ii) to the extent it uses soliciting material other than the corporation's proxy materials, comply with all applicable laws and regulations, including, without limitation, the SEC's Rule 14a-12.

