

UNITEDHEALTH GROUP INC  
Form 8-K  
July 20, 2010

**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): July 20, 2010**

**UNITEDHEALTH GROUP INCORPORATED**

(Exact name of registrant as specified in its charter)

**Minnesota**  
(State or other jurisdiction  
of incorporation)

**1-10864**  
(Commission  
File Number)

**41-1321939**  
(I.R.S. Employer  
Identification No.)

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**UnitedHealth Group Center, 9900 Bren Road East, Minnetonka, Minnesota**  
(Address of principal executive offices)  
**Registrant's telephone number, including area code: (952) 936-1300**

**55343**  
(Zip Code)

N/A

(Former name or former address, if changed since last report.)

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 July 20, 2010, UnitedHealth Group Incorporated (the Company ) issued a press release announcing its second quarter 2010 results. A copy of the press release is furnished herewith as Exhibit 99.1 and incorporated herein by reference.

The press release contains the non-GAAP financial measures adjusted first quarter and adjusted second quarter 2010 medical costs days payable, which exclude an increase in medical costs days payable from the acquisition of Health Net of the Northeast's Medicaid and/or commercial businesses in December 2009.

The most directly comparable GAAP financial measures to these non-GAAP measures are first and second quarter 2010 medical costs days payable, which were 49 days and 50 days, respectively.

A reconciliation of the non-GAAP financial measures to the most directly comparable GAAP financial measures is attached to the press release.

The information in this Item 2.02 shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, nor shall it be deemed incorporated by reference in any Company filing under the Securities Act of 1933, except as shall be expressly set forth by specific reference in such filing.

**Item 9.01. Financial Statements and Exhibits.**

<b>Exhibit</b>	<b>Description</b>
99.1	Press Release dated July 20, 2010

**Signatures**

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.

Date: July 20, 2010

UNITEDHEALTH GROUP INCORPORATED

By: /s/ Christopher J. Walsh  
Christopher J. Walsh  
Executive Vice President and General Counsel

**EXHIBIT INDEX**

<b>Exhibit</b>	<b>Description</b>
99.1	Press Release dated July 20, 2010