



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3561

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

October 14, 2009

By Facsimile and U.S. Mail

Mr. Michael I. Williams  
Chief Financial Officer  
Maine & Maritimes Corporation  
209 State Street  
Presque Isle, ME 04769

**Re: Maine & Maritimes Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed March 18, 2009**  
**File No. 3-103749**

Dear Mr. Williams:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Andrew Mew  
Accounting Branch Chief