



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