



DIVISION OF  
CORPORATION FINANCE

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

June 24, 2010

Patrick C. Cannon, Esq.  
General Counsel  
Maine & Maritimes Corporation  
209 State Street, PO Box 789  
Presque Isle, Maine 04769-0789

**Re: Maine & Maritimes Corporation**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed June 23, 2010**  
**File No. 333-103749**

Dear Mr. Cannon:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director