



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