

Mail Stop 3561

May 16, 2008

By U.S. Mail

Mark Collin
Chief Financial Officer
Unitil Corporation
6 Liberty Lane West
Hampton, New Hampshire 03842-1720

**RE: Unitil Corporation
File No. 1-8858
Form 10-K for the year ended December 31, 2007
Filed on February 12, 2008**

Dear Mr. Collin:

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

Sincerely,

Michael Moran
Branch Chief Accountant