



DIVISION OF  
CORPORATION FINANCE

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

October 28, 2010

Robert G. Schoenberger  
Chief Executive Officer and President  
Unitil Corporation  
6 Liberty Lane West  
Hampton, New Hampshire 03842

**Re: Unitil Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed February 10, 2010**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed March 4, 2010**  
**File No. 001-8858**

Dear Mr. Schoenberger:

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

Sincerely,

H. Christopher Owings  
Assistant Director