

Christine Vaughan
UNITIL CORP
March 10, 2020
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Financial Statements

Notes to Consolidated Financial Statements

Note 1: Summary of Significant Accounting Policies

Utility Revenue Recognition, page 53

2. We note your alternative revenue programs. Please confirm for us and disclose whether you meet all three of the criteria within 980-605-25-4 for recognition of alternative revenues in connection with your rate adjustment mechanisms. Additionally, please tell us and disclose the methodology used to calculate and present revenues from alternative revenue programs.

In closing, we remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

You may contact Yong Kim, Staff Accountant at (202) 551-3323 or Robert Babula, Senior Staff Accountant at (202) 551-3339 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation