



DIVISION OF  
CORPORATION FINANCE

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

March 15, 2018

Thomas H. Redekopp  
Duane Morris LLP  
thredkopp@duanemorris.com

Re: Unutil Corporation  
Incoming letter dated January 31, 2018

Dear Mr. Redekopp:

This letter is in response to your correspondence dated January 31, 2018 concerning the shareholder proposal (the "Proposal") submitted to Unutil Corporation (the "Company") by Edith D. Neimark for inclusion in the Company's proxy materials for its upcoming annual meeting of security holders. On January 30, 2018, we issued a no-action response expressing our informal view that the Company had not met its burden of demonstrating that it could exclude the Proposal under rule 14a-8(b). You have asked us to reconsider our position.

The Division grants the reconsideration request, as there now appears to be some basis for your view that the Company may exclude the Proposal under rule 14a-8(b). We note in particular your representation that the Proponent did not respond to the Company's request for documentary support indicating that the Proponent satisfied the minimum ownership requirement for the one-year period required by rule 14a-8(b). Accordingly, we will not recommend enforcement action to the Commission if the Company omits the Proposal from its proxy materials in reliance on rule 14a-8(b).

Copies of all of the correspondence on which this response is based will be made available on our website at <http://www.sec.gov/divisions/corpfin/cf-noaction/14a-8.shtml>. For your reference, a brief discussion of the Division's informal procedures regarding shareholder proposals is also available at the same website address.

Sincerely,

Matt S. McNair  
Senior Special Counsel

cc: Edith D. Neimark  
neimark@rutgers.edu

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January 31, 2018

VIA E-MAIL

U.S. Securities and Exchange  
Commission  
Division of Corporation Finance  
Office of Chief Counsel  
100 F Street, N.E.  
Washington, DC 20549

**Re: Unitil Corporation -- Notice of Intent to Omit Shareholder Proposal from Proxy Materials Pursuant to Rule 14a-8 and Request for No-Action Ruling**

Dear Ladies and Gentlemen of the Securities and Exchange Commission:

This firm represents Unitil Corporation, a New Hampshire corporation (the "Company").

On January 8, 2018, on behalf of the Company, we submitted a letter (the "January 8, 2018 Letter") to the Office of Chief Counsel, Division of Corporation Finance, of the Securities and Exchange Commission (the "Commission") to notify the Commission of the Company's intention to exclude one shareholder proposal (the "Proposal") submitted by Ms. Edith D. Neimark (the "Proponent") from the Company's proxy materials for its 2018 Annual Meeting of Shareholders (the "2018 Proxy Materials"). The January 8, 2018 Letter also requests that the Staff of the Commission's Division of Corporation Finance (the "Staff") not recommend enforcement action by the Commission against the Company if the Company excludes the Proposal from its 2018 Proxy Materials.

On January 30, 2018, we received a Response of the Office of Chief Counsel to the January 8, 2018 Letter (the "Staff's Response"). The relevant portion of the Staff's Response states:

We are unable to conclude that the Company has met its burden of establishing that it may exclude the Proposal under rule 14a-8(b). In this regard, we note that the Company

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does not state whether or not the Proponent responded to the Company's request for documentary support, and if the Proponent did respond, why the response failed to establish that the Proponent satisfied the requirements of rule 14a-8(b). Accordingly, we do not believe that the Company may omit the Proposal from its proxy materials in reliance on rule 14a-8(b).

On behalf of the Company, we are submitting this letter to respond to the Staff's Response by confirming that **the Proponent did not respond to the Company's request for documentary support.**

As stated in the January 8, 2018 Letter, on April 26, 2017, the Company sent a letter (the "April 26, 2017 Letter") to the Proponent (by electronic mail) that, among other things, (i) notified the Proponent that the Proposal failed at least two requirements of Rule 14a-8, (ii) described such failures, and (iii) notified the Proponent that the Company intended to exclude the Proposal from the 2018 Proxy Materials unless the Proponent corrected the problems in a timely manner. In particular, the April 26, 2017 Letter noted that, among other things, (i) the Proponent did not demonstrate that the Proponent continuously held (as a registered holder or beneficial holder) at least \$2,000 in market value, or 1%, of the Company's securities entitled to be voted on the Proposal at the 2018 Annual Meeting of Shareholders for at least one year by the date the Proponent submitted the Proposal and (ii) the Proponent did not provide a statement that the Proponent intends to continue to hold the securities through the date of the 2018 Annual Meeting of Shareholders. The Company informed the Proponent of these eligibility defects in the April 26, 2017 Letter. However, **the Proponent did not respond to the April 26, 2017 Letter and therefore did not respond to the Company's request for documentary support.**

We hereby respectfully request, on behalf of the Company, that the Staff concur in our view that the Proposal may be excluded from the 2018 Proxy Materials pursuant to Rule 14a-8(b) because the Proponent failed to demonstrate to the Company that the Proponent was eligible to submit a proposal.

Also, we hereby respectfully request, on behalf of the Company, that the Staff not recommend enforcement action by the Commission against the Company if the Company excludes the Proposal from its 2018 Proxy Materials for the reasons discuss above and in the January 8, 2018 Letter.

We would be pleased to provide any additional information and answer any questions that the Staff may have regarding this matter. I can be reached by phone at (857) 488-4231 and by email at [thredkopp@duanemorris.com](mailto:thredkopp@duanemorris.com).

In accordance with Staff Legal Bulletin No. 14D (November 7, 2008) ("SLB 14D"), we are transmitting this letter by electronic mail to the Staff at [shareholderproposals@sec.gov](mailto:shareholderproposals@sec.gov). In accordance with Rule 14a-8(j), we also are sending a copy of this letter to the Proponent by electronic mail at [neimark@rci.rutgers.edu](mailto:neimark@rci.rutgers.edu). Rule 14a-8(k) and SLB 14D provide that

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shareholder proponents should send companies a copy of any correspondence that the proponent elects to submit to the Commission or the Staff. Accordingly, we are taking this opportunity to inform the Proponent that, if the Proponent elects to submit additional correspondence to the Commission or the Staff with respect to the Proposal, a copy of that correspondence should be furnished concurrently to the undersigned on behalf of the Company in accordance with Rule 14a-8(k) and SLB 14D.

Kindly acknowledge receipt of this letter by return electronic mail. Thank you for your consideration of this matter.

Very truly yours,



Thomas H. Redekopp

THR

Attachments

cc: Edith D. Neimark  
Sandra L. Whitney