

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3561

April 21, 2006

Mr. Mark H. Collin  
Unitil Corporation  
6 Liberty Lane West  
Hampton, NH 03842-1720

Re: Unitil Corporation  
Form 10-K for the fiscal year ended December 31, 2005  
Filed February 22, 2006  
File No. 001-08858

Dear Mr. Collin:

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

Sincerely,

James Allegretto  
Senior Assistant Chief Accountant