

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

Declaration of UNITIL) CERTIFICATE PURSUANT TO
Corporation on Form U-1) RULE 24 UNDER THE PUBLIC
(File No. 70-9047)) UTILITY HOLDING COMPANY ACT
) OF 1935

Pursuant to the requirements of Rule 24 under the Public Utility Holding Company Act of 1935, UNITIL Corporation ("UNITIL") hereby certifies, by the undersigned officer hereunto duly authorized, that the proposed guarantee of the obligations of UNITIL Realty Corporation under a note and note purchase agreement, as proposed in UNITIL's application-declaration to the Securities and Exchange Commission (the "Commission") on Form U-1 (File No. 70-9047) and authorized by order of the Commission in Public Utility Holding Company Act Release No. 35-26739; 70-9047, dated July 3, 1997 (the "Order") has been carried out in accordance with the terms and conditions of and for the purposes represented by the application-declaration and of the Commission's Order with respect thereto.

Exhibits F-2 "Past Tense" Opinion of Counsel

SIGNATURE

Pursuant to the requirements of the Public Utility Holding Company Act of 1935, the undersigned company has duly caused this Certificate to be signed on its behalf by the undersigned thereunto duly authorized.

UNITIL Corporation

By: /s/ Gail A. Siart
 Gail A. Siart
 Secretary and Treasurer

Dated: August 5, 1997

August 4, 1997

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, DC 20549

Gentlemen:

This opinion is furnished to the Securities and Exchange Commission (the "Commission") in connection with the filing with the Commission of the Declaration on Form U-1 (File 70-9047) of Unitil Corporation (the "Company") under the Public Utility Holding Company Act of 1935. The Declaration sought approval for the guarantee by the Company of the obligations of its subsidiary, Unitil Realty Corp., under a note and note purchase agreement.

We have acted as counsel for the Company and in connection with this opinion we have examined originals or copies certified or otherwise identified to our satisfaction of:

(1) The charter documents and by-laws of the Company, as amended to date;

(2) Minutes of meetings of the Company's shareholders and directors, as kept in their respective minute books;

(3) The documents and agreements pertaining to the guarantee described in the Declaration and such other certificates, documents and papers as we deemed necessary or appropriate for the purpose of rendering this opinion.

In such examination, we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals and the conformity to the original documents of all documents submitted to us as copies. As to any facts material to our opinion, we have, when relevant facts were not independently established, relied upon the aforesaid agreements, instruments, certificates and documents. In addition, we have examined such questions of law as we considered necessary or appropriate for the purpose of rendering this opinion.

Based on the foregoing, and subject to the final paragraph hereof, we are of the opinion that:

(1) All state laws applicable to the guarantee described in the Declaration have been complied with;

(2) The Company is validly organized and duly existing;

(3) The guarantee by the Company is a valid and binding obligation of the Company, in accordance with its terms, subject to laws of general application with respect to rights and remedies of creditors and subject to equitable principles; and

(4) The consummation of the guarantee described in the Declaration has not violated the legal rights of the holders of any securities issued by the Company.

We hereby consent to the use of this opinion as an exhibit to the Declaration.

We are not, in this opinion, opining on laws other than the laws of the State of New Hampshire and the federal laws of the United States.

Very truly yours,

LeBoeuf, Lamb, Greene & MacRae, L.L.P.