

DIVISION OF CORPORATION FINANCE

Mail Stop 3561

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

November 9, 2017

Mark H. Collin Chief Financial Officer Unitil Corporation 6 Liberty Lane West Hampton, New Hampshire 03842-1720

> Re: Unitil Corporation Registration Statement on Form S-3 Filed November 3, 2017 File No. 333-221333

Dear Mr. Collin:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Katherine Bagley at (202) 551-2545 with any questions.

Sincerely,

/s/ Lisa M. Kohl for

Mara L. Ransom Assistant Director Office of Consumer Products