

Form U-13-60
Mutual and Subsidiary Service Companies
Revised February 7, 1980

ANNUAL REPORT (1)

FOR THE PERIOD

Beginning January 1, 1996 and Ending December 31, 1996

TO THE

US SECURITIES AND EXCHANGE COMMISSION

OF

UNITIL RESOURCES, INC.

Date of Incorporation May 26, 1993

State of Incorporation New Hampshire

Location of Principal Executive Offices of Reporting Company:

6 Liberty Lane West
Hampton, New Hampshire 03842-1720

Name, Title and address of officer to whom correspondence concerning this report should be addressed:

Laurence M. Brock, Controller
6 Liberty Lane West
Hampton, New Hampshire 03842-1720

Name of Principal Holding Company Whose Subsidiaries are served by Reporting Company:

UNITIL Corporation

(1) This report is being filed pursuant to the requirements of H.C.A.R. Number 35-25816, which specifies that UNITIL Resources, Inc. must file an annual report using, where applicable, Form U-13-60 reporting format.

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SCHEDULE I - COMPARATIVE BALANCE SHEET

Give balance sheet of the Company as of December 31 of the current and prior year.

ACCOUNT	ASSETS AND OTHER DEBITS	AS OF DECEMBER 31	
		CURRENT	PRIOR
SERVICE COMPANY PROPERTY			
101	Service company property (Schedule II)	0	0
107	Construction work in progress (Schedule II)	0	0
	Total Property	0	0
108	Less accumulated provision for depreciation and amortization of service company property (Schedule III)	0	0
	Net Service Company Property	0	0
INVESTMENTS			
123	Investments in associate companies (Schedule IV)	0	0
124	Other investments (Schedule IV)	0	0
	Total investments	0	0
CURRENT AND ACCRUED ASSETS			
131	Cash	2,491	411,781
134	Special deposits	0	0
135	Working funds	0	0
136	Temporary cash investments (Schedule IV)	0	0
141	Notes receivable	0	0
143	Accounts receivable	74,086	0
144	Accumulated provision for uncollectable accounts	(2,482)	0
146	Accounts receivable from associate companies (Schedule V)	0	258
152	Fuel stock expense undistributed (Schedule VI)	0	0
154	Materials and supplies	0	0
163	Stores expense undistributed (Schedule VII)	0	0
165	Prepayments	0	0
174	Miscellaneous current and accrued assets (Schedule VIII)	0	0
	Total Current and Accrued Assets	39,623	4,181
		113,718	416,220

DEFERRED DEBITS			
181	Unamortized debt expense	0	0
184	Clearing accounts	0	0
186	Miscellaneous deferred debits (Schedule IX)	0	0
188	Research, development, or demonstration expenditures (Schedule X)	0	0
190	Accumulated deferred income tax	0	0
	Total Deferred Debits	0	0
TOTAL ASSETS AND OTHER DEBITS		113,718	416,220

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SCHEDULE I - COMPARATIVE BALANCE SHEET

ACCOUNT LIABILITIES AND PROPRIETARY CAPITAL		AS OF DECEMBER 31	
		CURRENT	PRIOR
PROPRIETARY CAPITAL			
201	Common stock issued (Schedule XI)	100	100
207	Premium on common stock (Schedule XI)	9,900	9,900
215	Appropriated retained earnings (Schedule XI)	0	0
216	Unappropriated retained earnings (Schedule XI)	45,119	333,696
	Total Proprietary Capital	55,119	343,696
LONG-TERM DEBT			
223	Advances from associate companies (Schedule XII)	0	0
224	Other long-term debt (Schedule XII)	0	0
225	Unamortized premium on long-term debt	0	0
226	Unamortized discount on long-term debt-debit	0	0
	Total Long-Term Debt	0	0
227	Obligations under capital leases - non-current	0	0
CURRENT AND ACCRUED LIABILITIES			
231	Notes payable	0	0
232	Accounts payable	8	0
233	Notes payable to associate companies (Schedule XIII)	0	0
234	Accounts payable to associate companies (Schedule XIII)	102,797	50,862
236	Taxes accrued	(179,804)	9,162
237	Interest accrued	0	0
238	Dividends declared	0	0
241	Tax collections payable	0	0
242	Miscellaneous current and accrued liabilities (Schedule XIII)	136,560	12,500
243	Obligations under capital leases - current	0	0
	Total Current and Accrued Liabilities	59,561	72,524
DEFERRED CREDITS			
253	Other deferred credits	0	0
255	Accumulated deferred investment tax credits	0	0
	Total Deferred Credits	0	0
282	ACCUMULATED DEFERRED INCOME TAXES	(962)	0
TOTAL LIABILITIES AND PROPRIETARY CAPITAL		113,718	416,220

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SCHEDULE II - COMPANY PROPERTY

DESCRIPTION	BALANCE AT	RETIREMENTS	OTHER	BALANCE
	BEGINNING	ADDITIONS	OR	AT CLOSE
	OF YEAR	SALES	CHANGES 1/	OF YEAR
SERVICE COMPANY PROPERTY				
Account	NONE			
301	ORGANIZATION			
303	MISCELLANEOUS			
	INTANGIBLE PLANT			

304	LAND AND LAND RIGHTS					
305	STRUCTURES AND IMPROVEMENTS					
306	LEASEHOLD IMPROVEMENTS					
307	EQUIPMENT 2/					
308	OFFICE FURNITURE AND EQUIPMENT					
309	AUTOMOBILES, OTHER VEHICLES AND RELATED GARAGE EQUIPMENT					
310	AIRCRAFT AND AIRPORT EQUIPMENT					
311	OTHER SERVICE COMPANY PROPERTY 3/					
SUB-TOTAL		0	0	0	0	0
107	CONSTRUCTION WORK IN PROGRESS					
TOTAL		0	0	0	0	0

1/ PROVIDE AN EXPLANATION OF THOSE CHANGES CONSIDERED MATERIAL:

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SCHEDULE II - CONTINUED

2/ SUBACCOUNTS ARE REQUIRED FOR EACH CLASS OF EQUIPMENT OWNED. THE SERVICE COMPANY SHALL PROVIDE A LISTING BY SUBACCOUNT OF EQUIPMENT ADDITIONS DURING THE YEAR AND THE BALANCE AT THE CLOSE OF THE YEAR:

SUBACCOUNT DESCRIPTION	ADDITIONS	BALANCE AT CLOSE OF YEAR
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None

TOTAL	0	0
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3/ DESCRIBE OTHER SERVICE COMPANY PROPERTY:
NONE

4/ DESCRIBE CONSTRUCTION WORK IN PROGRESS:
NONE

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SCHEDULE III

ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF SERVICE COMPANY PROPERTY

BALANCE AT	ADDITIONS	OTHER	BALANCE
------------	-----------	-------	---------

DESCRIPTION	BEGINNING OF YEAR	CHARGED TO ACCOUNT 403	RETIRE- MENTS	CHANGES ADD (DEDUCT) 1/	AT CLOSE OF YEAR
Account NONE					
301 ORGANIZATION					
303 MISCELLANEOUS INTANGIBLE PLANT					
304 LAND AND LAND RIGHTS					
305 STRUCTURES AND IMPROVEMENTS					
306 LEASEHOLD IMPROVEMENTS					
307 EQUIPMENT					
308 OFFICE FURNITURE AND EQUIPMENT					
309 AUTOMOBILES, OTHER VEHICLES AND RELATED GARAGE EQUIPMENT					
310 AIRCRAFT AND AIRPORT EQUIPMENT					
311 OTHER SERVICE COMPANY PROPERTY					
TOTAL	0	0	0	0	0

1/ PROVIDE AN EXPLANATION OF THOSE CHANGES CONSIDERED MATERIAL:

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SCHEDULE IV - INVESTMENTS

INSTRUCTIONS: Complete the following schedule concerning investments.
Under Account 124 "Other Investments" state each investment separately, with description, including, the name of issuing company, number of shares or principal amount

Under Account 136, "Temporary Cash Investments", list each investment separately.

DESCRIPTION	BALANCE AT BEGINNING OF YEAR	BALANCE AT CLOSE OF YEAR
ACCOUNT 123 - INVESTMENT IN ASSOCIATED COMPANIES	0	0
ACCOUNT 124 - OTHER INVESTMENTS	0	0
ACCOUNT 136 - TEMPORARY CASH INVESTMENTS	0	0

TOTAL 0 0

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SCHEDULE V - ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES

INSTRUCTIONS: Complete the following schedule listing accounts receivable from each associate company. Where the service company has provided accommodation or convenience payments for associate companies, a separate listing of total payments for each company, number of shares or principal amount associate company by subaccount should be provided.

DESCRIPTION	BALANCE AT BEGINNING OF YEAR	BALANCE AT CLOSE OF YEAR
ACCOUNT 146 - ACCOUNTS RECEIVABLE FROM ASSOCIATE COMPANIES	258	0
TOTAL	258	0

ANALYSIS OF CONVENIENCE OR ACCOMMODATION PAYMENTS:

NONE

TOTAL PAYMENTS 0

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SCHEDULE VI - FUEL STOCK EXPENSES UNDISTRIBUTED

INSTRUCTIONS: Report the amount of labor and expenses incurred with respect to fuel stock expense during the year and indicate amount attributable to each associate company. Under the section headed "Summary" listed below give an overall report of the fuel functions performed by the service company.

DESCRIPTION	LABOR	EXPENSE	TOTAL
ACCOUNT 152 - FUEL STOCK EXPENSE UNDISTRIBUTED	0	0	0
TOTAL	0	0	0

SUMMARY:

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SCHEDULE VII - STORES EXPENSE UNDISTRIBUTED

INSTRUCTIONS: Report the amount of labor and expenses incurred with respect to stores expense during the year and indicate amount attributable to each associate company.

DESCRIPTION	LABOR	EXPENSE	TOTAL
ACCOUNT 163 - STORES EXPENSE UNDISTRIBUTED	0	0	0
TOTAL	0	0	0

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SCHEDULE VIII

MISCELLANEOUS CURRENT AND ACCRUED ASSETS

INSTRUCTIONS: Provide detail of items in this account. Items less than \$10,000 may be grouped, showing the number of items in each group.

DESCRIPTION	BALANCE AT BEGINNING OF YEAR	BALANCE AT CLOSE OF YEAR
ACCOUNT 173 - ACCRUED AND UNBILLED REVENUE	4,181	39,623
TOTAL	4,181	39,623

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SCHEDULE IX - MISCELLANEOUS DEFERRED DEBITS

INSTRUCTIONS: Provide detail of items in this account. Items less than \$10,000 may be grouped by class showing the number of items in each class.

DESCRIPTION	BALANCE AT BEGINNING OF YEAR	BALANCE AT CLOSE OF YEAR
ACCOUNT 186 - MISCELLANEOUS DEFERRED DEBITS		
Deferred Billings	0	0
TOTAL	0	0

for advances on notes, and advances on open account. Names of associate companies from which advances were received shall be shown under the class and series of obligation column. For Account 224 - Other long-term debt provide the name of creditor company or organization, terms of the obligation, date of maturity, interest rate, and the amount authorized and outstanding.

NAME OF CREDITOR ACCOUNT	TERMS OF OBLIG & SERIES OF OBLIGATION	DATE OF MAT.	INT. RATE	AMOUNT AUTH.	BALANCE		BALANCE	
					AT CLOSE OF YEAR	ADDS	1/ DEDUCTS	AT CLOSE OF YEAR
ACCOUNT 223 -	ADVANCES FROM ASSOCIATE COMPANIES				0	0	0	0
ACCOUNT 224 -	OTHER LONG-TERM DEBT:				0	0	0	0
TOTAL					0	0	0	0

1/ GIVE AN EXPLANATION OF DEDUCTIONS:

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SCHEDULE XIII - CURRENT AND ACCRUED LIABILITIES

Provide balance of notes and accounts payable to each associate company. Give description and amount of miscellaneous current and accrued liabilities. Items less than \$10,000 may be grouped, showing the number of items in each group.

DESCRIPTION	BALANCE AT BEGINNING OF YEAR	BALANCE AT CLOSE OF YEAR
ACCOUNT 233 - NOTES PAYABLE TO ASSOCIATE COMPANIES	0	0
TOTAL	0	0
ACCOUNT 234 - ACCOUNTS PAYABLE TO ASSOCIATE COMPANIES		
Unitil Service Corp.	50,862	9,530
Unitil Power Corp.	0	93,267
TOTAL	50,862	102,797
ACCOUNT 242 - MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES		
Accrued Expenses	12,500	136,560
TOTAL	12,500	136,560

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SCHEDULE XIV
NOTES TO FINANCIAL STATEMENT

INSTRUCTIONS: The space below is provided for important notes regarding the financial statements or any account thereof. Furnish particulars as to any significant contingent assets or liabilities existing at the end of the year. Notes relating to financial statements shown elsewhere in this report may be indicated here by reference.

Selected Notes to the Financial Statements:

UNITIL Resources, Inc. (URI), a wholly-owned subsidiary of UNITIL Corporation, a public utility holding company, provides centralized support services to the parent company and its subsidiaries. URI is subject to the jurisdiction of the Securities and Exchange Commission (SEC) under the Public Utility Holding Company Act of 1935. Accordingly, URI maintains its books of account as prescribed by the "Uniform System of Accounts for Mutual Service Companies and Subsidiary Service Companies" as Amended February 2, 1979 to be effective January 1, 1980. URI prepares its financial statements in conformity with generally accepted accounting principles.

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SCHEDULE XV

STATEMENT OF INCOME

ACCOUNT	DESCRIPTION	CURRENT YEAR	PRIOR YEAR
INCOME			
451	Services revenue	167,928	891,104
451.01	Accrued and unbilled service revenue	0	19,850
419	Interest Income	0	0
421	Miscellaneous income or loss	14,438	3,729
	Total Income	182,366	914,683
EXPENSE			
920	Salaries and wages	0	0
921	Office supplies and expenses	5,825	1,689
922	Administrative expense transferred - credit	0	0
923	Outside services employed	376,970	580,164
924	Property insurance	0	0
925	Injuries and damages	863	857
926	Employee pensions and benefits	0	0
928	Regulatory commission expense	0	0
930.1	General advertising expense	53,227	0
930.2	Miscellaneous general expense	10,157	365
931	Rents	0	0
932	Maintenance of structures and equipment	0	0
403	Depreciation and amortization expense	0	0
408	Taxes other than income taxes	0	0
409	Income taxes	(179,138)	128,117
410	Provision for deferred income taxes	(962)	0
411	Provision for deferred income taxes - credit	0	0
411.5	Investment tax credit	0	0
426.1	Donations	0	0
426.5		0	0
427	Other deductions	0	0
430	Interest on debt to associate companies	0	59
431	Other interest expense	592	0
555	Purchase power expense	200,909	0
904	Customer accounting expense	2,500	0
	Total Expense	470,943	711,251
	Net Income or (Loss)	(288,577)	203,432

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ANALYSIS OF BILLING
 ASSOCIATE COMPANIES
 ACCOUNT 457

DIRECT INDIRECT COMPENSATION TOTAL

NAME OF ASSOCIATE COMPANY	COSTS	COSTS	FOR USE	AMOUNT
	CHARGED	CHARGED	OF CAPITAL	BILLED
	451	451	451	

NONE

TOTAL	0	0	0	0
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ANALYSIS OF BILLING
NONASSOCIATE COMPANIES
ACCOUNT 451

NAME OF NONASSOCIATE COMPANY	DIRECT	INDIRECT	COMPENSATION	EXCESS		TOTAL
	COSTS CHARGED 451	COSTS CHARGED 451	FOR USE OF CAPITAL 451	TOTAL OR COST	DEFICIENCY 451	AMOUNT BILLED
Great Bay Power Corporation	15,427		0	15,427	0	15,427
NH Pilot Program Supplier Revenues	152,501		0	152,501	0	152,501
Total	167,928	0	0	167,928	0	167,928

INSTRUCTION: Provide a brief description of the services rendered to each nonassociate company.

GBPC - Asset management for 12.1234% ownership in Seabrook nuclear power station.

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SCHEDULE XVI
ANALYSIS OF CHARGES FOR SERVICE
ASSOCIATE AND NONASSOCIATE COMPANIES

DESCRIPTION OF ITEMS	ASSOCIATE COMPANY CHARGES		
	DIRECT COST	INDIRECT COST	TOTAL
920 SALARIES AND WAGES			0
921 OFFICE SUPPLES AND EXPENSES			0
922 ADMIN EXPENSE TRANS-CREDIT			0
923 OUTSIDE SERVICES EMPLOYED			0
924 PROPERTY INSURANCE			0
925 INJURIES AND DAMAGES			0
926 EMPLOYEE PENSIONS AND BENEFITS			0
928 REGULATORY COMMISSION EXPENSE			0
930.1 GENERAL ADVERTISING EXPENSE			0
930.2 MISC. GENERAL EXPENSE			0
931 RENTS			0
932 MAINT. OF STRUCT. & EQUIP.			0
403 DEPR. AND AMORT. EXPENSE			0
408 TAXES OTHER THAN INCOME			0
409 INCOME TAXES			0
410 PROV FOR DEF INC TAXES			0
411 PROV FOR DEF INC TAX CREDIT			0
411.5 INVESTMENT TAX CREDIT			0
419 INTEREST INCOME			0
426.1 DONATIONS			0
426.5 OTHER DEDUCTIONS			0
427 INTEREST ON LONG-TERM DEBT			0
431 OTHER INTEREST EXPENSE			0
SUBTOTAL EXPENSES	0	0	0
COMPENSATION FOR USE OF EQUITY CAPITAL			0

430	INTEREST ON DEBT TO ASSOCIATE CO.'S	0	0	0
	TOTAL EXPENSES	0	0	0
421	MISCELLANEOUS INCOME	0	0	0
	TOTAL COST OF SERVICE	0	0	0

SCHEDULE XVI

ANALYSIS OF CHARGES FOR SERVICE

ASSOCIATE AND NONASSOCIATE COMPANIES

DESCRIPTION OF ITEMS	NONASSOCIATE COMPANY CHARGES		
	DIRECT COST	INDIRECT COST	TOTAL
920	SALARIES AND WAGES		0
921	OFFICE SUPPLES AND EXPENSES		0
922	ADMIN EXPENSE TRANS-CREDIT		0
923	OUTSIDE SERVICES EMPLOYED		0
924	PROPERTY INSURANCE		0
925	INJURIES AND DAMAGES		0
926	EMPLOYEE PENSIONS AND BENEFITS		0
928	REGULATORY COMMISSION EXPENSE		0
930.1	GENERAL ADVERTISING EXPENSE		0
930.2	MISC. GENERAL EXPENSE		0
931	RENTS		0
932	MAINT. OF STRUCT. & EQUIP.		0
403	DEPR. AND AMORT. EXPENSE		0
408	TAXES OTHER THAN INCOME		0
409	INCOME TAXES		0
410	PROV FOR DEF INC TAXES		0
411	PROV FOR DEF INC TAX CREDIT		0
411.5	INVESTMENT TAX CREDIT		0
419	INTEREST INCOME		0
426.1	DONATIONS		0
426.5	OTHER DEDUCTIONS		0
427	INTEREST ON LONG-TERM DEBT		0
431	OTHER INTEREST EXPENSE		0
	SUBTOTAL EXPENSES	0	0
	COMPENSATION FOR USE OF EQUITY CAPITAL		0
430	INTEREST ON DEBT TO ASSOCIATE CO.'S	0	0
	TOTAL EXPENSES	0	0
421	MISCELLANEOUS INCOME	0	0
	TOTAL COST OF SERVICE	0	0

SCHEDULE XVI

ANALYSIS OF CHARGES FOR SERVICE

ASSOCIATE AND NONASSOCIATE COMPANIES

DESCRIPTION OF ITEMS	TOTAL CHARGES FOR SERVICE		
	DIRECT COST	INDIRECT COST	TOTAL
920	SALARIES AND WAGES	0	0
921	OFFICE SUPPLES AND EXPENSES	0	0
922	ADMIN EXPENSE TRANS-CREDIT	0	0
923	OUTSIDE SERVICES EMPLOYED	0	0
924	PROPERTY INSURANCE	0	0
925	INJURIES AND DAMAGES	0	0
926	EMPLOYEE PENSIONS AND BENEFITS	0	0
928	REGULATORY COMMISSION EXPENSE	0	0
930.1	GENERAL ADVERTISING EXPENSE	0	0
930.2	MISC. GENERAL EXPENSE	0	0
931	RENTS	0	0
932	MAINT. OF STRUCT. & EQUIP.	0	0
403	DEPR. AND AMORT. EXPENSE	0	0
408	TAXES OTHER THAN INCOME	0	0
409	INCOME TAXES	0	0
410	PROV FOR DEF INC TAXES	0	0
411	PROV FOR DEF INC TAX CREDIT	0	0
411.5	INVESTMENT TAX CREDIT	0	0
419	INTEREST INCOME	0	0
426.1	DONATIONS	0	0
426.5	OTHER DEDUCTIONS	0	0
427	INTEREST ON LONG-TERM DEBT	0	0
431	OTHER INTEREST EXPENSE	0	0
	SUBTOTAL EXPENSES	0	0
	COMPENSATION FOR USE OF EQUITY CAPITAL		0
430	INTEREST ON DEBT TO ASSOCIATE CO.'S	0	0
	TOTAL EXPENSES	0	0
421	MISCELLANEOUS INCOME	0	0
	TOTAL COST OF SERVICE	0	0

NH Pilot Program	NA	136,560
Various	NA	88,581
Outside Services -Audit		
Grant Thornton	NA	944
TOTAL		376,970

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EMPLOYEE PENSIONS AND BENEFITS
ACCOUNT 926

INSTRUCTIONS: Provide a listing of each pension plan and benefit program provided by the service company. Such listing should be limited to \$25,000.

DESCRIPTION	AMOUNT
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NONE

TOTAL	0
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GENERAL ADVERTISING EXPENSES
ACCOUNT 930.1

INSTRUCTIONS: Provide a listing of the amounts included in Account 930.1 "General Advertising Expenses", classifying the items according to the nature of the advertising and as defined in the account definition. If a particular class includes an amount in excess of \$3,000 applicable to a single payee, show separately the name of the payee and the aggregate amount applicable thereto.

DESCRIPTION	NAME OF PAYEE	AMOUNT
-------------	---------------	--------

Advertising	Luma & Cahill	51,215
Advertising	Various	2,012

TOTAL		53,227
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MISCELLANEOUS GENERAL EXPENSES
ACCOUNT 930.2

INSTRUCTIONS: Provide a listing of the amount included in Account 930.02 "Miscellaneous General Expense", classifying such expenses according to their nature. Payments and expenses permitted by Section 321 (b) (2) of the Federal Election Campaign Act, as amended by Public Law 94-283 in 1976 (2 U.S.C. 441 (b) (2) shall be separately classified.

DESCRIPTION	AMOUNT
-------------	--------

State of New Hampshire	100
SEC Filing Fees	2,250
NH Pilot Program Expenses	7,807
TOTAL	10,157

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RENTS
 ACCOUNT 931

INSTRUCTIONS: Provide a listing of the amount included in Account 931, "Rents" classifying such expenses by major groupings of property, as defined in the account definition of the Uniform System of Accounts.

TYPE OF PROPERTY	AMOUNT
None	
TOTAL	0

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TAXES OTHER THAN INCOME TAXES
 ACCOUNT 408

INSTRUCTIONS: Provide an analysis of Account 408, "Taxes Other Than Income Taxes". Separate the analysis into two groups: (1) other than U. S. Government and (2) U.S. Government taxes. Specify each of the various kinds of taxes and show the amounts there of. Provide a subtotal for each class of tax.

KIND OF TAX	AMOUNT
None	
TOTAL	0

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DONATIONS
 ACCOUNT 426.1

INSTRUCTIONS: Provide a listing of the amount included in Account 426.1, "Donations", classifying such expenses by its purpose. The aggregate number and amount of all items of less than \$3,000 may be shown in lieu of details.

NAME OF RECIPIENT	PURPOSE OF DONATION	AMOUNT
None		
TOTAL		0

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OTHER DEDUCTIONS

ACCOUNT 426.5

INSTRUCTIONS: Provide a listing of the amount included in Account 426.5,
"Other Deductions", classifying such expenses according to
their nature.

DESCRIPTION	NAME OF PAYEE	AMOUNT
-------------	---------------	--------

None

TOTAL		0
-------	--	---

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SCHEDULE XVIII

NOTES TO STATEMENT OF INCOME

INSTRUCTIONS: The space below is provided for important notes regarding
the statement of income or any account thereof. Furnish particulars as to
any significant increases in services rendered or expenses incurred during
the year. Notes relating to financial statements shown elsewhere in this
report may be indicated here by reference.

See page 19.

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ORGANIZATION CHART

See page 37A.

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ORGANIZATION CHART AS OF DECEMBER 31, 1996

President	Gantz
Vice President	Dalton
Vice President	Daly
Vice President, Treasurer	Siart
Controllor	Brock
Secretary	Walker

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METHODS OF ALLOCATION

See UNITIL Service Corp. U-13-60

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ANNUAL STATEMENT OF COMPENSATION FOR USE OF CAPITAL BILLED

Non applicable

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SIGNATURE CLAUSE

Pursuant to the requirements of the Public Utility Holding Company Act of 1935 and the rules and regulations of the Securities and Exchange Commission issued thereunder, the undersigned company has duly caused this report to be signed on its behalf by the undersigned officer thereunto duly authorized,

UNITIL Resources, Inc.
(Name of Reporting Company)

By: /s/Laurence M. Brock
(Signature of Signing Officer)

Laurence M. Brock, Controller
(Printed Name and Title of Signing Officer)

Date:

OPUR2

UNITIL RESOURCES, INC.

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DEC-31-1996

DEC-31-1996

YEAR

PER-BOOK

0			
	0		
113,718			
0			
0			
113,718			
55,119			
	0		
		0	
0			
58,599			
	0		
		0	
113,718			
128,305			
39,623			
	14,438		
		182,366	
		0	
0			
		470,943	
		470,943	
		(288,577)	
	0		
0			
470,943			
	0		