

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

Application of Unitil Corporation)
and its Subsidiaries on Form U-1)
(File No. 70-8074))

) CERTIFICATE PURSUANT TO
) RULE 24 UNDER THE PUBLIC
) UTILITY HOLDING COMPANY
) ACT OF 1935

Pursuant to the requirements of Rule 24 under the Public Utility Holding Company Act of 1935, Unitil Corporation, on behalf of itself and its subsidiary, Unitil Resources, Inc. hereby files the attached quarterly report as required by the Securities and Exchange Commission's order approving the formation of a subsidiary company to provide consulting services to non affiliates (HCAR. No. 25816; File No. 70-8074; May 24, 1993).

Exhibit

- Exhibit A - Description of the various consulting and other activities undertaken by Unitil Resources, Inc.
- Exhibit B - Statement of the amount of funds invested by Unitil in Unitil Resources, Inc.
- Exhibit C - Description of staffing.
- Exhibit D - Description of the intellectual property.
- Exhibit E - Financial Statements.

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 Resources, Inc.

By: /s/ Gail A. Siart

Gail A. Siart
Treasurer

Dated: May 20, 1996

Description of Various Consulting and Other Activities
Undertaken by Unutil Resources Inc:

Staff providing services under the assignments listed below (unless otherwise indicated) are located at Unutil Service Corp. (Unutil Service), 216 Epping Road, Exeter, NH 03833, where most client work is performed. From time to time staff visit other locations, predominately in New England, representing client interests.

A. Great Bay Power Corporation (GBP) Management and Administrative Services. Unutil Resources provided transition-related management and administrative services to GBP during the first quarter of 1996, in a variety of functional areas including accounting, finance, and general management. These services relate to the conclusion on December 31, 1995 of the Management and Administrative Services Agreement between GBP and Unutil Corporation, dated November 23, 1994, and the transfer to GBP of activities which were being handled by Unutil Resources under the concluded contract. Charges to GBP totalled \$15,785 in the first quarter of 1996.

B. Kingston-Warren Corporation Consultancy. An agreement was signed as of December 30, 1994 between Unutil Resources and Kingston-Warren Corporation (K-W) under which Unutil Resources will assist K-W in the conduct of studies relating to alternatives to K-W's current retail power supply arrangements. No charges have been assessed to date on this contract.

EXHIBIT B

Statement of the Amount of Funds Invested by Unutil Corporation in Unutil Resources, Inc.:

The initial investment in Unutil Resources, Inc. was \$10,000. There has been no further investment.

EXHIBIT C

Description of Staffing:

Staff involved in providing service to Unutil Resources, Inc. (Unutil Resources) are located at Unutil Service Corp. (Unutil Service). Service is provided to Unutil Resources pursuant to a service agreement between Unutil Service and Unutil Resources dated July 1, 1993. Services provided by Unutil Service during the first quarter of 1996 included regulatory, finance, accounting, and administrative services and ranged in number from sixteen to forty employees on a part-time basis each month. The following are the percentages of Unutil Service time each month that were expended on Unutil Resources activities in the first quarter of 1996:

January	0.40%
February	0.20%
March	0.10%

EXHIBIT D

Description of the Intellectual Property:

No intellectual property was purchased or received during the quarter.

EXHIBIT E

Unitil Resources, Inc.
(A Wholly-owned Subsidiary of Unitil Corporation)

STATEMENTS OF EARNINGS
(UNAUDITED)

	Three Months Ended March 31,	
	1996	1995
Revenues	\$15,785	\$212,136
Operating Expenses:		
Administrative and General	13,282	127,350
Total Operating Expenses	13,282	127,350
Operating Income	2,503	84,786
Nonoperating Income	5,200	0
Earning Before Income Taxes	7,703	84,786
Income Taxes:		
Current Federal	2,436	26,809
Current State	539	5,935
Total Income Taxes	2,975	32,744
Net Income	\$4,728	\$52,042

Exhibit E
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Unitil Resources, Inc.
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BALANCE SHEETS
(UNAUDITED)

	March 31		December 31
ASSETS:	1996	1995	1995
Current Assets:			
Cash	\$369,987	\$226,407	\$411,781
Accounts Receivable	--	11,160	258
Unbilled and Accrued Revenue	358	2,751	4,181
Total Current Assets	370,345	240,318	416,220
Deferred Debits	--	78	--
Total Assets	\$370,345	\$240,396	\$416,220
LIABILITIES AND STOCKHOLDERS EQUITY:			
Current Liabilities:			
Accounts Payable	\$757	\$32,902	\$50,862
Taxes Accrued & Other	21,164	15,189	21,663
Total Current Liabilities	21,921	48,091	72,525
Stockholder's Equity:			
Common Stock, \$1.00 par value			
Authorized - 10,000 shares			
Outstanding - 10,000 shares	100	100	100
Premium on Common Stock	9,900	9,900	9,900
Retained Earnings	338,424	182,305	333,695
Total Stockholder's Equity	348,424	192,305	343,695
Total Liabilities and Equity	\$370,345	\$240,396	\$416,220

Unitil Resources, Inc.
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STATEMENTS OF CASH FLOWS
(UNAUDITED)

	For the Three Months Ended	
	March 31,	
	1996	1995
Net Cash Flow from Operating Activities:		
Net Income	\$4,728	\$52,042
Change in Assets and Liabilities		
(Increase) Decrease in:		
Accounts Receivable	258	54,405
Unbilled and Accrued Revenue	3,823	6,197
Deferred Debits	0	1,405
Increase (Decrease) in:		
Accounts Payable	(50,105)	(19,101)
Taxes Accrued & Other	(498)	32,744
Net Cash Provided		
by Operating Activities	(41,794)	127,692
Net Increase in Cash	(41,794)	127,692
Cash at beginning of year	411,781	98,715
Cash at December 31,	\$369,987	\$226,407

Unitil Resources, Inc.
(A Wholly-owned Subsidiary of Unitil Corporation)

STATEMENTS OF RETAINED EARNINGS
(UNAUDITED)

	For the Three Months Ended	
	March 31,	
	1996	1995
Retained Earnings, Beginning of Period	\$333,696	\$130,263
Net Income	4,728	52,042
Retained Earnings, End of Period	\$338,424	\$182,305