

April 1, 2020

Lawrence M. Brock  
Senior Vice President, Chief Financial Officer and Treasurer  
UNITIL CORP  
6 Liberty Lane West  
Hampton, New Hampshire 03842-1720

Re: UNITIL CORP  
Form 10-K for the Year Ended December 31, 2019  
10-K filed January 30, 2020  
File No. 001-08858

Dear Mr. Brock:

We have completed our review of your filing. 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.

Sincerely,

Division of

Office of Energy &

Corporation Finance  
Transportation