

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

October 28, 2010

Robert G. Schoenberger Chief Executive Officer and President Unitil Corporation 6 Liberty Lane West Hampton, New Hampshire 03842

**Re:** Unitil Corporation

Form 10-K for the Fiscal Year Ended December 31, 2009

Filed February 10, 2010

**Definitive Proxy Statement on Schedule 14A** 

Filed March 4, 2010 File No. 001-8858

Dear Mr. Schoenberger:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings Assistant Director