Mail Stop 3561

May 16, 2008

By U.S. Mail

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

> RE: Unitil Corporation File No. 1-8858 Form 10-K for the year ended December 31, 2007 Filed on February 12, 2008

Dear Mr. Collin:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Moran Branch Chief Accountant