



DIVISION OF  
CORPORATION FINANCE

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

April 16, 2025

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

**Re: Unitil Corporation**  
**Form 10-K for the Fiscal Year ended December 31, 2024**  
**Filed February 10, 2025**  
**File No. 001-08858**

Dear Daniel Hurstak:

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 Corporation Finance  
Office of Energy & Transportation