

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: November 13, 1996

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

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) and its order approving the provision by that subsidiary of additional services including energy marketing and energy management services (HCAR. No. 26487; File No. 70-8773; May 31, 1996).

Exhibits

- Exhibit A - Description of the various consulting, energy marketing, energy management 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 - Statement of energy marketing expenses incurred by Unitil Resources, Inc.
- Exhibit F - Statement of energy sales.
- Exhibit G - Financial Statements.

EXHIBIT A
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Description of Various Consulting, Energy Marketing, Energy Management and Other Activities Undertaken by Unitil Resources Inc:

Staff providing services under the activities listed below (unless otherwise indicated) are located at Unitil Service Corp. (Unitil Service), 6 Liberty Lane West, Hampton, NH 03842-1720, where most client work is performed. From time to time staff visit other locations, predominately in New England, representing client interests.

Consulting Services

A. Kingston-Warren Corporation Consultancy. An agreement was signed as of December 30, 1994 between Unitil Resources and Kingston-Warren Corporation (K-W) under which Unitil 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.

Energy Marketing Activities

A. New Hampshire Pilot Program. As of July 1, 1996, Unitil Resources became eligible to begin marketing electricity at retail to statewide participants in the New Hampshire Pilot Program. This 24-month program allows 3% of all

electric customers in the State of New Hampshire to purchase unbundled electricity from the supplier of their choice. Revenues generated from this activity during the third quarter of 1996, and for the year-to-date, were both \$64,364.

Energy Management Services

No contracts/activities to date.

EXHIBIT B

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

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

EXHIBIT C

Description of Staffing:

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

	Consulting & Other	Energy Marketing	Energy Mgmt.	Energy Total		
First Quarter	0.20%		0.00%		0.00%	0.20%
Second Quarter		0.00%		3.40%	0.00%	3.40%
Third Quarter	0.00%		2.13%		0.00%	2.13%
Fourth Quarter						
Year To Date	0.07%	1.84%		0.00%	1.91%	

EXHIBIT D

Description of the Intellectual Property:

No intellectual property was purchased or received during the quarter.

EXHIBIT E

Statement of Energy Marketing Expenses:

	Quarter Ended September 30, 1996	Year-To-Date Period
Retail Energy Marketing Expenses	\$39,477	\$457,775
Wholesale Energy Marketing Expenses	--	--

Total Energy Marketing Expenses \$39,477 \$457,775

EXHIBIT F

Statement of Energy Sales:

	Kilowatt Hour Sales for Quarter Ended September 30, 1996	Year to Date Kilowatt Hour Sales
Retail Energy Marketing		
Residential	1,534,240	1,534,240
Commercial	92,088	92,088
Industrial	58,049	58,049
Total Retail Energy Marketing	1,684,377	1,684,377
Wholesale Energy Marketing	--	--
Total Energy Marketing	1,684,377	1,684,377

EXHIBIT G

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

STATEMENTS OF EARNINGS
(UNAUDITED)

	Three Months Ended September 30, 1996		Nine Months Ended September 30, 1996		1995
Revenues:					
Service Revenues	\$ --		\$239,590	\$15,427	\$651,260
Electric Revenues	64,364		--	64,364	--
Total Revenues	64,364	239,590	79,791	651,260	
Operating Expenses:					
Purchased Power	78,524		78,524	--	
Administrative and General	32,678	167,516	467,138	417,314	
Total Operating Expenses	111,202	167,516	545,662	417,314	
Operating Income	(46,838)		72,074	(465,871)	233,946
Nonoperating Income	3,492	105	13,633	210	
Earning Before Income Taxes	(43,346)	72,179	(452,238)	234,156	
Income Taxes:					
Current Federal	(13,820)	22,933	(142,998)	74,150	
Current State	(3,058)	5,052	(31,656)	16,391	
Total Income Taxes	(16,878)	27,985	(174,654)	90,541	
Net Income	(\$26,468)	\$44,194	(\$277,584)	\$143,615	

Exhibit G

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

BALANCE SHEETS
(UNAUDITED)

	September 30, 1996	1995	December 31 1995
ASSETS:			
Current Assets:			
Cash	\$98,549	\$305,802	\$411,781
Accounts Receivable	61,385	--	258
Unbilled and Accrued Revenue	25,081	25,824	4,181
Total Current Assets	185,015	331,626	416,220
Deferred Debits	22,915	--	--

Total Assets	\$207,930	\$331,626	\$416,220
LIABILITIES AND STOCKHOLDERS EQUITY:			
Current Liabilities:			
Accounts Payable	\$132,652	\$48,799	\$50,862
Taxes Accrued & Other	9,166	(1,052)	21,663
Total Current Liabilities	141,818	47,747	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	56,112	273,879	333,695
Total Stockholder's Equity	66,112	283,879	343,695
Total Liabilities and Equity	\$207,930	\$331,626	\$416,220

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

STATEMENTS OF CASH FLOWS
(UNAUDITED)

	For the Nine Months Ended	
	September 30,	1995
	1996	
Net Cash Flow from Operating Activities:		
Net Income	(\$277,584)	\$143,615
Change in Assets and Liabilities		
(Increase) Decrease in:		
Accounts Receivable	(61,127)	65,564
Unbilled and Accrued Revenue	(20,900)	(16,876)
Deferred Debits	(22,915)	1,484
Increase (Decrease) in:		
Accounts Payable	81,790	(3,204)
Taxes Accrued & Other	(12,496)	16,504
Net Cash Provided by Operating Activities	(313,232)	207,087
Net Increase in Cash	(313,232)	207,087
Cash at beginning of year	411,781	98,715
Cash at September 30,	\$98,549	\$305,802

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

STATEMENTS OF CASH FLOWS
(UNAUDITED)

For the Nine Months Ended September 30, 1996

	Consulting & Other	Electric Power Marketing	Other Energy Commodity Sales	Energy Mgmt. Services	Total
Net Cash Flow from Operating Activities:					
Net Income	\$7,958		\$(285,542)	--	\$(277,584)
Change in Assets and Liabilities					
(Increase) Decrease in:					
Accounts Receivable	258		(61,385)	--	(61,127)
Unbilled and Accrued Revenue	3,824		(24,724)	--	(20,900)
Deferred Debits	--		(22,915)	--	(22,915)
Increase (Decrease) in:					
Accounts Payable	(20,450)		102,240	--	81,790
Taxes Accrued & Other	(4,115)		(8,381)	--	(12,496)
Net Cash Provided by Operating Activities	(16,349)		(300,707)	--	(313,232)
Net Increase in Cash					(313,232)
Cash at beginning of year					411,781
Cash at September 30,					\$98,549

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

STATEMENTS OF RETAINED EARNINGS
(UNAUDITED)

	For the Three Months Ended September 30,		
	1996		1995
Retained Earnings, Beginning of Period	\$82,580	\$182,305	
Net Income	(26,468)		47,380
Retained Earnings, End of Period	\$56,112		\$229,685

	For the Nine Months Ended September 30,		
	1996		1995
Retained Earnings, Beginning of Period	\$333,696	\$130,264	
Net Income	(277,584)		99,421
Retained Earnings, End of Period	\$56,112		\$229,685