

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: August 14, 1996

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

Application of Unitil Corporation)	
)	
and its Subsidiaries on Form U-1)	CERTIFICATE PURSUANT TO
)	RULE 24 UNDER THE PUBLIC
)	UTILITY HOLDING COMPANY
(File No. 70-8074))	ACT OF 1935

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.

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. Great Bay Power Corporation (GBP) Management and Administrative Services. Unitil Resources provided transition-related management and administrative services to GBP during the first quarter of 1996, in a variety of functional areas including accounting, finance, and general management. These services relate to the conclusion on December 31, 1995 of the Management and Administrative Services Agreement between GBP and Unitil Corporation, dated November 23, 1994, and the transfer to GBP of activities which were being handled by Unitil Resources under the concluded contract. Charges to GBP totalled (\$358) in the second quarter of 1996 and \$15,427 for the year-to-date.

B. 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. Due to the starting date of this program no revenues were generated from this activity during the second quarter of 1996, or for the year-to-date.

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 Unutil Service Corp. (Unutil Service). Service is provided to Unutil Resources pursuant to a service agreement between Unutil Service and Unutil Resources dated July 1, 1993. Services provided by Unutil Service during the second quarter of 1996, and cumulatively to date, included regulatory, finance, accounting, marketing, energy management and administrative services and ranged in number from nineteen to sixty-two employees on a part-time basis each month. The following are the percentages of Unutil Service time that were expended on Unutil Resources activities in the second quarter of 1996 and cumulatively to date:

	Consulting & Other	Energy Marketing	Energy Mgmt.	Total
First Quarter	0.20%	0.00%	0.00%	0.20%
Second Quarter	0.00%	3.40%	0.00%	3.40%
Third Quarter				
Fourth Quarter				
Year To Date	0.10%	1.70%	0.00%	1.80%

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 June 30, 1996	Year-To-Date Period	
Retail Energy Marketing Expenses		418,298	418,298
Wholesale Energy Marketing Expenses		--	--
Total Energy Marketing Expenses		418,298	418,298

EXHIBIT F

Statement of Energy Sales:

There have been no retail or wholesale energy sales in 1996.

EXHIBIT G

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

STATEMENTS OF EARNINGS
(UNAUDITED)

	Three Months Ended 1996	June 30, 1995	Six Months Ended 1996	June 30, 1995
Revenues	\$(358)	\$199,534	\$15,427	\$411,670
Operating Expenses:				
Administrative and General	421,178	122,448	434,460	249,798
Total Operating Expenses	421,178	122,448	434,460	249,798
Operating Income	(421,536)	77,086	(419,033)	161,872
Nonoperating Income	4,941	105	10,141	105
Earning Before Income Taxes	(416,595)	77,191	(408,892)	161,977
Income Taxes:				
Current Federal	(131,614)	24,408	(129,178)	51,217
Current State	(29,137)	5,404	(28,598)	11,339
Total Income Taxes	(160,751)	29,812	(157,776)	62,556
Net Income	\$(255,844)	\$47,379	\$(251,116)	\$99,421

Exhibit G
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Unitil Resources, Inc.
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BALANCE SHEETS
(UNAUDITED)

	June 30 1996	1995	December 31 1995
ASSETS:			
Current Assets:			
Cash	\$307,714	\$257,273	\$411,781
Accounts Receivable	5,000	4,996	258
Unbilled and Accrued Revenue	--	21,781	4,181
Total Current Assets	312,714	284,050	416,220
Deferred Debits	--	--	--
Total Assets	\$312,714	\$284,050	\$416,220
LIABILITIES AND STOCKHOLDERS EQUITY:			
Current Liabilities:			
Accounts Payable	\$30,412	\$44,888	\$50,862
Taxes Accrued & Other	189,722	(523)	21,663
Total Current Liabilities	220,134	44,365	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	82,580	229,685	333,695
Total Stockholder's Equity	92,580	239,685	343,695
Total Liabilities and Equity	\$312,714	\$284,050	\$416,220

Exhibit G
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(A Wholly-owned Subsidiary of Unitil Corporation)

STATEMENTS OF CASH FLOWS
(UNAUDITED)

	For the Six Months Ended June 30,	
	1996	1995
Net Cash Flow from Operating Activities:		
Net Income	\$(251,116)	\$99,421
Change in Assets and Liabilities		
(Increase) Decrease in:		
Accounts Receivable	(4,742)	60,569
Unbilled and Accrued Revenue	4,182	(12,833)
Deferred Debits	--	1,484
Increase (Decrease) in:		
Accounts Payable	(20,450)	(7,116)
Taxes Accrued & Other	168,059	17,033
Net Cash Provided by Operating Activities	(104,067)	158,558
Net Increase in Cash	(104,067)	158,558
Cash at beginning of year	411,781	98,715
Cash at June 30,	\$307,714	\$257,273

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

STATEMENTS OF CASH FLOWS
(UNAUDITED)

For the Six Months Ended June 30, 1996

	Consulting & Other Services	Power Marketing	Energy Commodity Sales	Energy Mgmt. & Marketing Services	Total
Net Cash Flow from Operating Activities:					
Net Income	\$3,646	\$(254,762)	--	--	\$(251,116)
Change in Assets and Liabilities					
(Increase) Decrease in:					
Accounts Receivable	258	(5,000)	--	--	(4,742)
Unbilled and Accrued Revenue	4,182	--	--	--	4,182
Deferred Debits	--	--	--	--	--
Increase (Decrease) in:					
Accounts Payable	(20,450)	--	--	--	(20,450)
Taxes Accrued & Other	(954)	169,013	--	--	168,059
Net Cash Provided by Operating Activities	(17,500)	(90,749)	--	--	(104,067)
Net Increase in Cash					(104,067)
Cash at beginning of year					411,781
Cash at June 30,					\$307,714

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

STATEMENTS OF RETAINED EARNINGS
(UNAUDITED)

For the Three Months Ended June 30,

