

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

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

Exhibit

- Exhibit A - Description of the various consulting 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 - Financial Statements.

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 31, 1995

Description of Various Consulting and Other Activities
Undertaken by UNITIL Resources Inc:

Staff providing services under the assignments listed below (unless otherwise indicated) are located at UNITIL Service Corp. (UNITIL Service), 216 Epping Road, Exeter, NH 03833, where most client work is performed. From time to time staff visit other locations, predominately in New England, representing client interests.

A. Great Bay Power Corporation (GBP) Marketing Agent. UNITIL Resources provides marketing services for power sales from GBP's 12.1324% ownership interest in the Seabrook nuclear power station, pursuant to a Marketing Agent Agreement between GBP and UNITIL Corporation dated April 1, 1993. Services provided by UNITIL Resources in the second quarter of 1995 involved the marketing of power in the wholesale market. Charges to GBP under this contract totalled \$56,616 in the second quarter of 1995.

B. Great Bay Power Corporation (GBP) Management and Administrative Services. UNITIL Resources provides comprehensive management and administrative services to GBP, in a variety of functional areas including accounting, budgeting, finance, risk management (insurance), overview of plant operations, and general management. These services are currently provided pursuant to a Management and Administrative Services Agreement between GBP and UNITIL Corporation dated November 23, 1994. Charges to GBP under this contract totalled \$142,912 in the second quarter of 1995.

C. Milford, L.P. Consultancy. Milford L.P. is a PURPA QF facility located in Milford MA which had, pursuant to an agreement dated February 8, 1994, engaged UNITIL Resources for advice, consultation and support on matters involving the New England Power Pool, marketing and power contracting. There were no charges to Milford L.P. in the second quarter of 1995, and the agreement with Milford expired as of April 30, 1995.

D. 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.

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 second quarter of 1995 included power brokering, regulatory, finance, accounting, and administrative services and ranged in number from twenty-eight to thirty employees on a part-time basis each month. The following are the percentages of UNITIL Service time each month that were expended on UNITIL Resources activities in the second quarter of 1995:

April	3.79%
May	2.96%
June	3.27%

EXHIBIT D

Description of the Intellectual Property:

No intellectual property was purchased or received during the quarter.

EXHIBIT E
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UNITIL Resources, Inc.
(A Wholly-owned Subsidiary of UNITIL Corporation)

STATEMENTS OF EARNINGS
(UNAUDITED)

	Three Months Ended		Six Months Ended	
	June 30, 1995	June 30, 1994	June 30, 1995	June 30, 1994
Revenues	199,534	70,641	411,670	176,439
Operating Expenses:				
Administrative and General	122,448	61,767	249,798	141,467
Total Operating Expenses	122,448	61,767	249,798	141,467
Operating Income	77,086	8,874	161,872	34,972
Nonoperating Income	105	473	105	473
Earning Before Income Taxes	77,191	9,347	161,977	35,445
Income Taxes:				
Current Federal	24,408	2,956	51,217	11,208
Current State	5,403	654	11,339	2,481
Total Income Taxes	29,811	3,610	62,556	13,689
Net Income	47,380	5,737	99,421	21,756

Exhibit E
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UNITIL Resources, Inc.
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BALANCE SHEETS
(UNAUDITED)

	June 30,		December
	1995	1994	31, 1994
ASSETS:			
Current Assets:			
Cash	257,273	20,522	98,715
Accounts Receivable	4,996	25,990	65,565
Unbilled and Accrued Revenue	21,781	49,581	8,948
Total Current Assets	284,050	96,093	173,228
Deferred Debits	--	145,248	1,483
Total Assets	284,050	241,341	174,711

LIABILITIES AND
STOCKHOLDERS EQUITY:

Current Liabilities:			
Accounts Payable	44,888	158,714	52,003
Taxes Accrued & Other	(5,233)	(4,529)	(17,556)
Total Current Liabilities	39,655	154,185	34,447
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	229,685	77,156	130,264
Total Stockholder's Equity	239,685	87,156	140,264
Total Liabilities and Equity	279,340	241,341	174,711

Exhibit E
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UNITIL Resources, Inc.
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STATEMENTS OF CASH FLOWS
(UNAUDITED)

	For the Six Months Ended	
	June 30,	
	1995	1994
Net Cash Flow from Operating Activities:		
Net Income	99,421	21,756
Change in Assets and Liabilities		
(Increase) Decrease in:		
Accounts Receivable	60,569	103,085
Unbilled and Accrued Revenue	(12,833)	(26,396)
Deferred Debits	1,484	(82,885)
Increase (Decrease) in:		
Accounts Payable	(7,116)	30,021
Taxes Accrued & Other	17,033	(29,435)
Net Cash Provided by Operating Activities	158,558	16,146
Net Increase in Cash	158,558	16,146
Cash at beginning of year	98,715	4,376
Cash at June 30,	257,273	20,522

Exhibit E
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UNITIL Resources, Inc.
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STATEMENTS OF RETAINED EARNINGS
(UNAUDITED)

	For the Three Months Ended	
	June 30,	
	1995	1994
Retained Earnings, Beginning of Period	182,305	71,419

Net Income	47,380	5,737
Retained Earnings, End of Period	229,685	77,156

For the Six Months Ended
June 30,
1995 1994

Retained Earnings, Beginning of Period	130,264	55,400
Net Income	99,421	21,756
Retained Earnings, End of Period	229,685	77,156