

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

Application of Unitil Corporation)
and its Subsidiaries on Form U-1)
(File No. 70-9053))

CERTIFICATE PURSUANT TO
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 ("Unitil"), on behalf of itself and its subsidiaries, Concord Electric Company, Exeter & Hampton Electric Company, Fitchburg Gas and Electric Light Company, Unitil Power Corp., Unitil Realty Corp., Unitil Resources Inc. and Unitil Service Corp., hereby files the attached quarterly report as required by the Securities and Exchange Commission's order approving short-term borrowings by Unitil and its subsidiaries and approving the Unitil System money pool (HCAR. No. 25773; File No. 70-8066, March 29, 1993; File No. 70-8623, July 11, 1995; File No. 70-9053, June 30, 1997).

Exhibit

Exhibit A - Quarterly Report of Unitil Corporation and Its Subsidiaries by Short-term Borrowings and Money Pool Transactions for the fourth quarter of 1997.

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 CORPORATION

By: /s/ Mark H. Collin
Mark H. Collin
Treasurer

Dated: January 27, 1998

EXHIBIT A
 QUARTERLY REPORT BY UNITIL CORPORATION AND ITS SUBSIDIARIES OF SHORT-TERM
 BORROWINGS AND MONEY POOL TRANSACTIONS FOR THE FOURTH QUARTER OF 1997

	Unitil Corporation	Concord Electric Company	Exeter & Hampton Electric Company	Fitchburg Gas & Electric Light Company
(a) Maximum Principal Amount of Short-term Borrowings Outstanding During the Fourth Quarter:				
Money Pool	N/A	\$6,739,477	\$7,330,521	\$10,276,820
Banks	\$18,000,000	None	None	None
(b) Average Interest Rate for the Money Pool Borrowings During the Fourth Quarter*				
	N/A	6.145%	6.147%	6.141%
(c) Maximum Amount Outstanding By Company for Each Source of Outside Borrowings During the Fourth Quarter:				
Bank of Boston	\$8,700,000	None	None	None
Fleet Bank - NH	\$6,000,000	None	None	None
State Street Bank	\$2,000,000	None	None	None
Citizens Bank	\$2,000,000	None	None	None
* Excludes Bank Service and Commitment Fees				

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 QUARTERLY REPORT BY UNITIL CORPORATION AND ITS SUBSIDIARIES OF SHORT-TERM
 BORROWINGS AND MONEY POOL TRANSACTIONS FOR THE FOURTH QUARTER OF 1997

	UNITIL Power Corp.	UNITIL Realty Corp.	UNITIL Service Corp.	UNITIL Resources Inc.
(a) Maximum Principal Amount of Short-term Borrowings Outstanding During the Fourth Quarter:				
Money Pool	\$3,330,458	\$932,901	\$2,717,664	\$305,621
Banks	None	None	None	None
(b) Average Interest Rate for the Money Pool Borrowings During the Fourth Quarter*				
	6.097%	6.132%	6.143%	6.130%

(c)
Maximum Amount Outstanding
By Company for Each Source
of Outside Borrowings
During the Fourth Quarter:

Bank of Boston	None	None	None	None
Fleet Bank - NH	None	None	None	None
State Street Bank	None	None	None	None
Citizens Bank	None	None	None	None

* Excludes Bank Service and Commitment Fees