

**ATCO**  
GROUP

Corporate Office



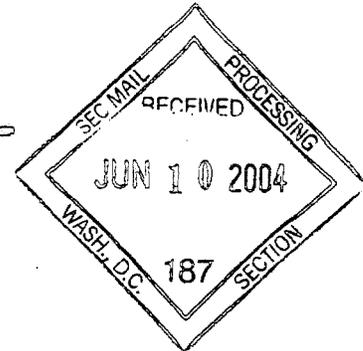
04030796

Telephone: (403) 292-7909  
Telefax: (403) 292-7623  
e-mail: leslie.lawson@atco.com

May 28, 2004

Securities and Exchange Commission  
Judiciary Plaza  
450-5<sup>th</sup> Street, NW  
Washington, DC 20549

SUPPL



**Canadian Utilities Limited**  
**File No.: 82-34744**  
**Exemption Pursuant to Rule 12g3-2(b)**

Dear Sir or Madam:

Pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934, as amended, enclosed is a copy of the following:

- ◆ Corporation's Form 3 – Change in Officers/Directors/Trustees, filed May 28, 2004 for W. R. Horton, resigned Director.
- ◆ Corporation's Form 3 – Change in Officers/Directors/Trustees, filed May 28, 2004 for J. W. Simpson, new Director.
- ◆ Corporation's Form 3 – Change in Officers/Directors/Trustees, filed May 28, 2004 for M. R. P. Rayfield, new Director.

As required pursuant to Rule 12g3-2(b), the exemption number appears in the upper right-hand corner of each unbound page and of the first page of each bound document.

Please indicate your receipt of the enclosed by stamping the enclosed copy of this letter and returning it to the sender in the enclosed self-addressed, stamped envelope.

Regards,

Leslie Lawson  
Corporate Secretarial Administrator

PROCESSED  
JUN 18 2004  
THOMSON  
FINANCIAL

Encl.

ATCO LTD. & CANADIAN UTILITIES LIMITED

1400, 909 - 11th Avenue S.W., Calgary, Alberta T2R 1N6 Tel (403) 292-7500 Fax (403) 292-7623

FILE NO. 82-34744

## Form 3 Submission - Change in Officers / Directors / Trustees

Issuer : Canadian Utilities Limited

---

Civil Title: Mr.  
First Name: William  
Middle Name: R.  
Surname: Horton  
Date of Birth (MM/DD/YYYY): 08/25/1931  
Has a PIF been submitted: No When:

---

Type of Change	Position Title	Effective Date
Terminated/Resigned	Director	05/12/2004

---

## Filed on behalf of the Issuer by:

Name: Leslie Ann Lawson  
Phone: 403-292-7909  
Email: leslie.lawson@atco.com  
Submission Date: 05/28/2004 10:13:13  
Last Updated: 05/28/2004 10:13:13

**FILE NO. 82-34744**

**Form 3 Submission - Change in Officers / Directors / Trustees**

Issuer : Canadian Utilities Limited

---

Civil Title: Mr.  
First Name: James  
Middle Name: W.  
Surname: Simpson  
Date of Birth (MM/DD/YYYY): 03/26/1944  
Has a PIF been submitted: No When:

---

Type of Change	Position Title	Effective Date
New	Director	05/12/2004

---

**Filed on behalf of the Issuer by:**

Name: Leslie Ann Lawson  
Phone: 403-292-7909  
Email: leslie.lawson@atco.com  
Submission Date: 05/28/2004 10:14:14  
Last Updated: 05/28/2004 10:14:14

FILE NO. 82-34744

## Form 3 Submission - Change in Officers / Directors / Trustees

Issuer : Canadian Utilities Limited

---

Civil Title: Mr.  
First Name: Michael  
Middle Name: R.P.  
Surname: Rayfield  
Date of Birth (MM/DD/YYYY): 11/04/1942  
Has a PIF been submitted: No When:

---

Type of Change	Position Title	Effective Date
New	Director	05/12/2004

---

## Filed on behalf of the Issuer by:

Name: Leslie Ann Lawson  
Phone: 403-292-7909  
Email: leslie.lawson@atco.com  
Submission Date: 05/28/2004 10:15:10  
Last Updated: 05/28/2004 10:15:10