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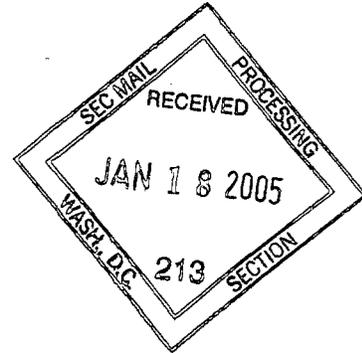
Telephone: (403) 292-7912  
Facsimile: (403) 292-7623  
e-mail: sharlene.matheson@atco.com

January 5, 2005

SUPPL

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

**ATCO Ltd.**  
**File No.: 82-34745**  
**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 January 5, 2005, for the following persons:
  - a. Mr. Erhard M. Kiefer
  - b. Ms. Patricia Spruin
  - c. Mr. Michael M. Shaw
  - d. Mr. Dale R. Cawsey

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,

ATCO Ltd.  
A Member of the ATCO Group of Companies

Sharlene C. Matheson, STI  
Corporate Secretarial Department

PROCESSED

JAN 24 2005

THOMSON  
FINANCIAL

Enclosure(s)

ATCO LTD. & CANADIAN UTILITIES LIMITED

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

Issuer : Atco Ltd.

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Civil Title: Mr.  
First Name: Erhard  
Middle Name: M  
Surname: Kiefer  
Date of Birth (MM/DD/YYYY): 11/23/1959  
Has a PIF been submitted: No When:

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Type of Change	Position Title	Effective Date
New	Vice President, Human Resources	01/01/2005

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## Filed on behalf of the Issuer by:

Name: Leslie Lawson  
Phone: 403-292-7909  
Email: leslie.lawson@atco.com  
Submission Date: 01/05/2005 15:24:10  
Last Updated: 01/05/2005 15:24:10

Form 3 Submission - Change in Officers / Directors / Trustees

Issuer : Atco Ltd.

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Civil Title: Ms.  
First Name: Patricia  
Middle Name:  
Surname: Spruin  
Date of Birth (MM/DD/YYYY): 03/16/1957  
Has a PIF been submitted: No When:

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Type of Change	Position Title	Effective Date
Change in Position	Corporate Secretary	01/01/2005

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Filed on behalf of the Issuer by:

Name: Leslie Lawson  
Phone: 403-292-7909  
Email: leslie.lawson@atco.com  
Submission Date: 01/05/2005 14:08:12  
Last Updated: 01/05/2005 14:08:12

Form 3 Submission - Change in Officers / Directors / Trustees

Issuer : Atco Ltd.

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Civil Title: Mr.  
First Name: Michael  
Middle Name: M.  
Surname: Shaw  
Date of Birth (MM/DD/YYYY): 06/29/1954  
Has a PIF been submitted: No When:

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Type of Change	Position Title	Effective Date
New	Managing Director, Global Enterprises	01/01/2005

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Filed on behalf of the Issuer by:

Name: Leslie Lawson  
Phone: 403-292-7909  
Email: leslie.lawson@atco.com  
Submission Date: 01/05/2005 14:06:12  
Last Updated: 01/05/2005 14:06:12

Form 3 Submission - Change in Officers / Directors / Trustees

Issuer : Atco Ltd.

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Civil Title: Mr.  
 First Name: Dale  
 Middle Name: R.  
 Surname: Cawsey  
 Date of Birth (MM/DD/YYYY): 08/18/1955  
 Has a PIF been submitted: No When:

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Type of Change	Position Title	Effective Date
Terminated/Resigned	Vice President, Human Resources and Corporate Secretary	12/31/2004

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Filed on behalf of the Issuer by:

Name: Leslie Lawson  
 Phone: 403-292-7909  
 Email: leslie.lawson@atco.com  
 Submission Date: 01/05/2005 14:04:48  
 Last Updated: 01/05/2005 14:04:48