

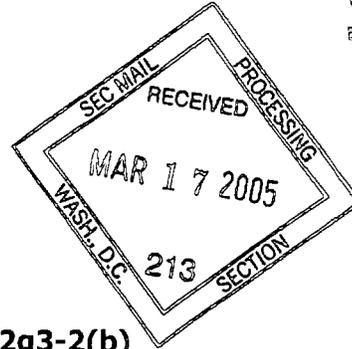


05006572

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

March 8, 2005

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



SUPPL

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 1, filed March 8, 2005 for symbol ACO.NV.X
- ◆ Corporation's Form 1, filed March 8, 2005 for symbol ACO.Y
- ◆ Corporation's Form 1, filed March 8, 2005 for symbol ACO.PR.A

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

Encl.

PROCESSED
MAR 22 2005
THOMSON
FINANCIAL

Form 1 Submission - Change in Issued and Outstanding Securities

Issuer : Atco Ltd.
 Symbol : ACO.PR.A
 Reporting Period: 02/01/2005 - 02/28/2005

Summary

Issued & Outstanding Opening Balance : 6,000,000 As at : 02/01/2005

Effect on Issued & Outstanding Securities

Other Issuances and Cancellations 0

Issued & Outstanding Closing Balance : 6,000,000

Other Issuances and Cancellations

Effective Date	Transaction Type	Number of Securities
Totals		0

Filed on behalf of the Issuer by:

Name: Leslie Lawson
 Phone: 403-292-7909
 Email: leslie.lawson@atco.com
 Submission Date: 03/08/2005 10:52:51
 Last Updated: 03/08/2005 10:52:43

Form 1 Submission - Change in Issued and Outstanding Securities

Issuer : Atco Ltd.
 Symbol : ACO.Y
 Reporting Period: 02/01/2005 - 02/28/2005

Summary

Issued & Outstanding Opening Balance : 3,492,702 As at : 02/01/2005

Effect on Issued & Outstanding Securities

Other Issuances and Cancellations -1,500

Issued & Outstanding Closing Balance : 3,491,202

Other Issuances and Cancellations

Effective Date	Transaction Type	Number of Securities
02/28/2005	Conversion (General)	-1,500
Totals		-1,500

Filed on behalf of the Issuer by:

Name: Leslie Lawson
 Phone: 403-292-7909
 Email: leslie.lawson@atco.com
 Submission Date: 03/08/2005 10:52:02
 Last Updated: 03/08/2005 10:51:30

Form 1 Submission - Change in Issued and Outstanding Securities

Issuer : Atco Ltd.
 Symbol : ACO.NV.X
 Reporting Period: 02/01/2005 - 02/28/2005

Summary

Issued & Outstanding Opening Balance : 26,453,580 As at : 02/01/2005

Effect on Issued & Outstanding Securities

Other Issuances and Cancellations 1,500

Issued & Outstanding Closing Balance : 26,455,080

Other Issuances and Cancellations

Effective Date	Transaction Type	Number of Securities
02/28/2005	Conversion (General)	1,500
Totals		1,500

Filed on behalf of the Issuer by:

Name: Leslie Lawson
 Phone: 403-292-7909
 Email: leslie.lawson@atco.com
 Submission Date: 03/08/2005 10:50:29
 Last Updated: 03/08/2005 10:49:40