



## Corporate Office

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May 6, 2005

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 6, 2005 for G. G. Tallman, resigned 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

Encl.

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ATCO LTD. & CANADIAN UTILITIES LIMITED

FILE NO. 82-34744

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

Issuer : Canadian Utilities Limited

Civil Title:

Mr.

First Name:

Gordon

Middle Name: Surname: Guy Tallman

Date of Birth (MM/DD/YYYY): Has a PIF been submitted:

08/09/1942 No

When:

Type of Change

Position Title

Effective Date

Terminated/Resigned

Director

04/28/2005

## Filed on behalf of the Issuer by:

Name:

Leslie Lawson

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403-292-7909

Email:

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Submission Date:

05/06/2005 11:00:27

Last Updated:

05/06/2005 11:00:27



