



Corporate Office



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August 18, 2005

SUPPL



Securities and Exchange Commission
Judiciary Plaza
450-5th 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 1, filed August 18, 2005 for symbol ACO.NV.X
- ◆ Corporation's Form 1, filed August 18, 2005 for symbol ACO.Y
- ◆ Corporation's Form 1, filed August 18, 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

AUG 30 2005

THOMSON FINANCIAL

Handwritten: 8/30

FILE NO. 82-34745

Form 1 Submission - Change in Issued and Outstanding Securities



Issuer : Atco Ltd.
 Symbol : ACO.NV.X
 Reporting Period: 07/01/2005 - 07/31/2005

Summary

Issued & Outstanding Opening Balance : 26,498,310 As at : 07/01/2005

Effect on Issued & Outstanding Securities

Employee Stock Option Plan 2,700
 Other Issuances and Cancellations 2,230

Issued & Outstanding Closing Balance : 26,503,240

Employee Stock Option Plan

Stock Options Outstanding Opening Balance: 880,000 As at : 07/01/2005

Effective Date	SAR	Options Granted	Options Exercised	Options Cancelled	SAR Reduction in Reserve
07/31/2005	N		2,700		
Totals		0	2,700	0	0

Stock Options Outstanding Closing Balance: 877,300 As at : 07/31/2005

Other Issuances and Cancellations

Effective Date	Transaction Type	Number of Securities
07/31/2005	Conversion (General)	2,230
Totals		2,230

Filed on behalf of the Issuer by:

Name: Leslie Lawson
 Phone: 403-292-7909
 Email: leslie.lawson@atco.com
 Submission Date: 08/18/2005 10:39:23
 Last Updated: 08/18/2005 10:39:04

Form 1 Submission - Change in Issued and Outstanding Securities

Issuer : Atco Ltd.
Symbol : ACO.PR.A
Reporting Period: 07/01/2005 - 07/31/2005

Summary

Issued & Outstanding Opening Balance : 6,000,000 As at : 07/01/2005

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: 08/16/2005 11:31:38
Last Updated: 08/16/2005 11:31:33

