

**ATCO**  
GROUP

Corporate Office

SUPPL

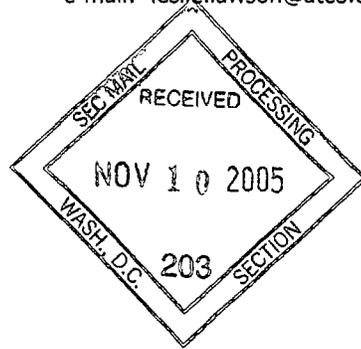


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Telephone: (403) 292-7564  
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November 3, 2005

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 1, filed November 3, 2005 for symbol ACO.NV.X
- ◆ Corporation's Form 1, filed November 3, 2005 for symbol ACO.Y
- ◆ Corporation's Form 1, filed November 3, 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 Dept.

Encl.

PROCESSED  
NOV 14 2005  
J THOMSON  
FINANCIAL

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. 82-34745

## Form 1 Submission - Change in Issued and Outstanding Securities

Issuer : Atco Ltd.  
 Symbol : ACO.NV.X  
 Reporting Period: 10/01/2005 - 10/31/2005

**Summary**

Issued & Outstanding Opening Balance : 52,967,880 As at : 10/01/2005

**Effect on Issued & Outstanding Securities**

Employee Stock Option Plan 12,100  
 Other Issuances and Cancellations 0

Issued & Outstanding Closing Balance : 52,979,980

**Employee Stock Option Plan**

Stock Options Outstanding Opening Balance: 1,726,400 As at : 10/01/2005

Effective Date	SAR	Options Granted	Options Exercised	Options Cancelled	SAR Reduction in Reserve
10/31/2005	N		12,100		
Totals		0	12,100	0	0

Stock Options Outstanding Closing Balance: 1,714,300 As at : 10/31/2005

**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: 11/03/2005 12:12:34  
 Last Updated: 11/03/2005 12:09:17

FILE NO. 82-34745

## Form 1 Submission - Change in Issued and Outstanding Securities

Issuer : Atco Ltd.  
 Symbol : ACO.Y  
 Reporting Period: 10/01/2005 - 10/31/2005

**Summary**

Issued & Outstanding Opening Balance : 6,962,684 As at : 10/01/2005

**Effect on Issued & Outstanding Securities**

Other Issuances and Cancellations 0

Issued & Outstanding Closing Balance : 6,962,684

**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: 11/03/2005 12:13:26  
 Last Updated: 11/03/2005 12:13:17