

Corporate Office



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March 07, 2006

Securities and Exchange Commission  
Judiciary Plaza  
450-5<sup>th</sup> 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 07, 2006 for symbol ACO.NV.X
- ◆ Corporation's Form 1, filed March 07, 2006 for symbol ACO.Y
- ◆ Corporation's Form 1, filed March 07, 2006 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,

Jodene Dutnall  
Corporate Secretarial Dept.

Encl.

**PROCESSED**  
**MAR 22 2006**  
**THOMSON FINANCIAL**

ATCO LTD. & CANADIAN UTILITIES LIMITED

Form 1 Submission - Change in Issued and Outstanding Securities

FILE NO. 82-34745

Issuer : Atco Ltd.  
Symbol : ACO.NV.X  
Reporting Period: 02/01/2006 - 02/28/2006

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Summary

Issued & Outstanding Opening Balance : 53,039,346 As at : 02/01/2006

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Effect on Issued & Outstanding Securities

Other Issuances and Cancellations 0

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Issued & Outstanding Closing Balance : 53,039,346

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Other Issuances and Cancellations

Effective Date	Transaction Type	Number of Securities
Totals		0

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Filed on behalf of the Issuer by:

Name: Leslie Lawson  
Phone: 4032927909  
Email: leslie.lawson@atco.com  
Submission Date: 03/07/2006 12:59:56  
Last Updated: 03/07/2006 12:58:28

Form 1 Submission - Change in Issued and Outstanding Securities

FILE NO. 82-34745

Issuer : Atco Ltd.  
 Symbol : ACO.Y  
 Reporting Period: 02/01/2006 - 02/28/2006

**Summary**

Issued & Outstanding Opening Balance : 6,960,018 As at : 02/01/2006

**Effect on Issued & Outstanding Securities**

Other Issuances and Cancellations 0

Issued & Outstanding Closing Balance : 6,960,018

**Other Issuances and Cancellations**

Effective Date	Transaction Type	Number of Securities
Totals		0

**Filed on behalf of the Issuer by:**

Name: Leslie Lawson  
 Phone: 4032927909  
 Email: leslie.lawson@atco.com  
 Submission Date: 03/07/2006 13:02:12  
 Last Updated: 03/07/2006 13:01:51

Issuer : Atco Ltd.  
 Symbol : ACO.PR.A  
 Reporting Period: 02/01/2006 - 02/28/2006

**Summary**

Issued & Outstanding Opening Balance : 6,000,000 As at : 02/01/2006

**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: 4032927909  
 Email: leslie.lawson@atco.com  
 Submission Date: 03/07/2006 13:03:37  
 Last Updated: 03/07/2006 13:03:28