

Emeco Holdings Limited

20 December 2006

Exemption File No. 82-35011

Securities and Exchange Commission
Division of Corporation Finance
450 Fifth Street, N.W.
Washington, D.C. 20549
USA



SUPPL

Ladies and Gentlemen

Re: Emeco Holdings Limited
Rule 12g3-2(b) Exemption File No. 82-35011

Pursuant to Rule 12g3-2(b)(1), enclosed are the following documents to supplement the information previously provided with respect to Emeco Holdings Limited's (the "Company") request for exemption under Rule 12g3-2(b):

1. *Capital Group Companies, Inc. - Notice of Change in Interests of Substantial Shareholder under Section 671B dated 20 December 2006, released to the Australian Stock Exchange Limited on 20 December 2006.*

This information is being furnished on the understanding that such information and documents will not be deemed "filed" with the SEC or otherwise subject to the liabilities of Section 18 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and that neither this letter nor the furnishing of such information and documents shall constitute an admission for any purpose that the Company is subject to the Exchange Act.

Please do not hesitate to contact the undersigned by telephone: 61 (8) 9420 0222 in Australia, facsimile: 61 (8) 9321 1366 or by email: michael.kirkpatrick@emecoequipment.com if you have any questions.

Please acknowledge receipt of this letter and the enclosed materials by date stamping the enclosed receipt copy of this letter and please return it to Mike Kirkpatrick at the address below.

Thank you for your attention.

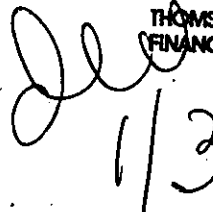
Regards

Mike Kirkpatrick
Company Secretary

Enclosures (2)

PROCESSED

JAN 04 2007



THOMSON
FINANCIAL

PO Box 1173
West Perth WA 6872
Australia

Ground Floor, 10 Ord Street
West Perth WA 6005
Australia

Telephone: + 61 8 9420 0222
Facsimile: +61 8 9321 1366

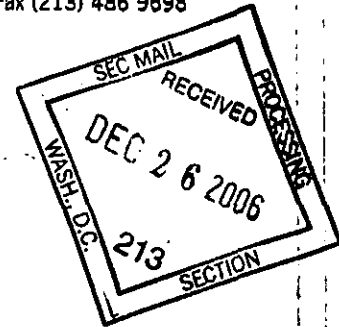
Emeco Holdings Limited A.C.N. 112 188 815

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20 December 2006

BY FAX - ORIGINAL IN POST
(61 8 9321 1366)

Emeco Holdings Ltd
Ground Floor, 10 Ord Street
West Perth, Western Australia,
Australia, 6005



Re: Notice of Change in Interests of Substantial Shareholder under Section 671B

Company Secretary:

Enclosed is a Notice of Change in Interests of Substantial Shareholder Under Section 671B dated 19 December 2006. Please note that a copy of this report has been sent to the Australian Stock Exchange.

Neither the Capital Group Companies, Inc. nor any of its affiliates own shares of your company for its own account. Rather, the shares reported on Form 604 are owned by accounts under the discretionary investment management of one or more of the investment management companies that make up the Capital Group Companies, Inc.

For the purposes of this Notice an outstanding share balance of 631,237,586 shares was used to calculate the percentages of holdings of the relevant share capital. We believe this outstanding share balance is current; however, if this number is not accurate, please contact us as soon as possible so that we may make the necessary revisions to this Notice.

Should you have questions or require additional information, please contact Gina Martinez or Vivien Tan at (213) 615-0469, or send a fax message to (213) 486-9698. Alternatively, you may contact us via E-mail at GRGroup@capgroup.com.

Regards,

A handwritten signature in black ink, appearing to be "Vivien Tan".

Vivien Tan
Compliance Associate

Form 604

Corporations Act 2001 Section 671B

Notice of change of interests of substantial holder

To Company Name/Scheme

Emeco Holdings Ltd.

ACN/ARSN

1. Details of substantial holder(1)

Name

The Capital Group Companies, Inc.

ACN/ARSN (if applicable)

n/a

There was a change in the interests
of the substantial holder on

19 December 2006

The previous notice was given
to the company on

08 December 2006

The previous notice was dated

07 December 2006

The shares reported were owned by accounts under the discretionary investment management of 5 investment management companies (Capital Research and Management Company, Capital International, Inc., Capital Guardian Trust Company, Capital International S.A., and Capital International Limited) which are direct or indirect subsidiaries of The Capital Group Companies, Inc., 333 South Hope Street, 55th Floor, Los Angeles, California 90071 and such shares are being reported in the aggregate.

2. Previous and present voting power

The total number of votes attached to all the voting shares in the company or voting interests in the scheme that the substantial holder or an associate (2) had a relevant interest (3) in when last required, and when now required, to give a substantial holding notice to the company or scheme, are as follows:

Class of securities (4)	Previous notice		Present notice	
	Person's votes	Voting power (5)	Person's votes	Voting power (5)
Ordinary Shares	45,277,544 shares	7.1728%	51,786,561 shares	8.2040%

The shares being reported under this section are owned by accounts under the discretionary investment management of 5 investment management companies (Capital Research and Management Company, Capital International, Inc., Capital Guardian Trust Company, Capital International S.A., and Capital International Limited) which are direct or indirect subsidiaries of The Capital Group Companies, Inc., 333 South Hope Street, 55th Floor, Los Angeles, California 90071 and such shares are being reported in the aggregate.

3. Changes in relevant interests

Particulars of each change in, or change in the nature of, a relevant interest of the substantial holder or an associate in voting securities of the company or scheme, since the substantial holder was last required to give a substantial holding notice to the company or scheme are as follows:

Date of change	Person whose relevant interest changed	Nature of change (6)	Consideration given in relation to change (7)	Class and number of securities affected	Person's votes affected
11/12/2006 to 19/12/2006	The Capital Group Companies, Inc.	Increased holdings	Average price of 1.8284	6,608,017 Ordinary Shares	6,608,017

See Annexure A dated 07 December 2006

4. Present relevant interests

Particulars of each relevant interest of the substantial holder in voting securities after the change are as follows:

Holder of relevant interest	Registered holder of securities	Person entitled to be registered as holder (6)	Nature of relevant interest (6)	Class and number of securities	Person's votes
		none			
See Annexure A dated 19 December 2006 (copy attached)					

5. Changes in association

The persons who have become associates (2) of, ceased to be associates of, or have changed the nature of their association (9) with, the substantial holder in relation to voting interests in the company or scheme are as follows:

Name and ACN/ARSN (if applicable)	Nature of association
N/A	N/A

6. Addresses

The addresses of persons named in this form are as follows:

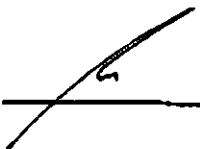
Name	Address
The Capital Group Companies, Inc.	333 South Hope Street, 65 th Floor Los Angeles, CA 90071

Signature

print name: Liliana Corzo

Capacity: Counsel

sign here



date

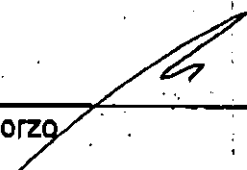
20 December 2006

Annexure "A"

This is the Annexure of 2 pages marked Annexure "A" referred to in Form 604 signed by this corporation dated 19 December 2006.

The Capital Group Companies, Inc.

By:



Lilliane Corzo
Counsel

Emeco Holdings Ltd**19 December 2006****CG Investment Management Company**

Capital Guardian Trust Company

Account Number**Number of Shares****% Held**

44000600	6,298,068	
44003300	485,200	
44278200	1,052,000	
44353600	558,000	
44359800	208,269	
44800300	100,200	
	8,701,737	

Capital International Limited

43051000	197,727	
43051300	143,251	
43051400	18,870	
43051500	111,032	
43401400	18,812	
43402300	154,458	
43404700	122,248	
43404900	29,039	
43405200	73,893	
43410500	176,305	
43412500	119,471	
43415000	95,269	
43415700	507,294	
43415900	120,278	
43417600	67,576	
43417700	758,485	
43418100	76,860	
43418300	164,025	
43418600	147,800	
43418800	841,862	
43419100	118,772	
43420200	138,863	
43425200	1,320,136	
43425300	824,200	
43425400	198,074	
43425700	228,938	
43425800	1,077,354	
43426200	2,813,540	
43426300	3,269,100	
43426400	2,417,029	
43426800	1,135,553	
43426900	1,668,133	
43428300	46,595	
43428800	104,712	
43436100	195,505	
43441800	38,017	
43450500	218,844	
43451200	205,289	
43451300	45,368	
43451600	28,905	
43451700	47,549	
43451900	193,670	
43455100	186,312	
43455200	114,656	
43455400	22,916	

Emeco Holdings Ltd
19 December 2006

Nominee Name

43418800	641,662
43419100	118,772
43425200	1,320,136
43426800	1,135,553
43428300	46,595
43451300	45,366
43451600	28,905
43455200	114,656
43487400	180,698
43560100	215,469
43574200	205,720
46343400	88,855
Total Shares:	4,142,387

Northern Trust
c/o NorTrust Nominees Limited
155 Bishopsgate
London EC2M 3XS
43426900

Total Shares: 1,668,133
1,668,133

Westpac Banking Corp

43051300	143,251
43051400	18,870
43051500	111,032
43405200	73,893
43412500	119,471
43418600	147,800
43425300	624,200
43426200	2,813,540
45415100	199,595
45508100	82,789
46364700	25,400
Total Shares:	4,359,841

Westpac Custodian Nominees
50 Pitt Street, 8th Floor
Sydney, NSW 2000
Australia

11000035	14,010,000
11000075	2,810,000
43415900	120,278
43420200	138,863
43425700	228,936
43425800	1,077,354
43426400	2,417,029
43450500	218,844
43451700	47,549
43457100	504,476
43463600	73,157

Emeco Holdings Ltd
19 December 2006

Nominee Name

43487600	225,420
43487700	204,759
43487800	183,878
43494200	205,185
43558600	497,793
43574100	60,140
44278200	1,052,000
44353600	558,000
44359800	208,269
44800300	100,200
45415200	20,700
45426000	2,102,846
Total Shares:	27,065,676