

ATCO
GROUP

Corporate Office

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OFFICE OF INTERNATIONAL
CORPORATE FINANCE

Telephone: (403) 292-7547
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January 11, 2007



Securities and Exchange Commission
Judiciary Plaza
450-5th 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 (Dec 1 – Dec 31/06) - AMENDMENT, filed January 11, 2007 for symbol ACO.Y

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.

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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

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AMENDMENT

OFFICE OF INTERNATIONAL
CORPORATE FINANCE

Issuer : Atco Ltd.
 Symbol : ACO.Y
 Reporting Period: 12/01/2006 - 12/31/2006

Summary

Issued & Outstanding Opening Balance : 6,944,018 As at : 12/01/2006

Effect on Issued & Outstanding Securities

Other Issuances and Cancellations -4,000

Issued & Outstanding Closing Balance : 6,940,018

Other Issuances and Cancellations

Effective Date	Transaction Type	Number of Securities
12/31/2006	Conversion (General)	-4,000
Totals		-4,000

Filed on behalf of the Issuer by:

Name: Frances van der Basch
 Phone: 4032927564
 Email: frances.vanderbasch@atco.com
 Submission Date: 01/11/2007
 Last Updated: 01/11/2007