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CORPORATE SECRETARIAL DEPT.

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August 9, 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 1, filed August 08, 2007 for symbol ACO.X
- ◆ Corporation's Form 1, filed August 08, 2007 for symbol ACO.Y
- ◆ Corporation's Form 1, filed August 08, 2007 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,

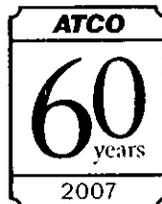
Jodene Dutnall
Corporate Secretarial Dept.

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AUG 27 2007

**THOMSON
FINANCIAL**

Encl.



ATCO LTD. & CANADIAN UTILITIES LIMITED

FILE NO. 82-34745

Form 1 Submission - Change in Issued and Outstanding Securities

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Issuer : Atco Ltd.
 Symbol : ACO.X
 Reporting Period: 07/01/2007 - 07/31/2007

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CORPORATE FINANCE**Summary**

Issued & Outstanding Opening Balance : 51,203,146 As at : 07/01/2007

Effect on Issued & Outstanding Securities

Employee Stock Option Plan 8,000
 Other Issuances and Cancellations 0

Issued & Outstanding Closing Balance : 51,211,146

Employee Stock Option Plan

Stock Options Outstanding Opening Balance: 1,305,800 As at : 07/01/2007

| Effective Date | SAR | Options Granted | Options Exercised | Options Cancelled | SAR Reduction in Reserve |
|----------------|-----|-----------------|-------------------|-------------------|--------------------------|
| 07/31/2007 | N | | 8,000 | | |
| Totals | | 0 | 8,000 | 0 | 0 |

Stock Options Outstanding Closing Balance: 1,297,800 As at : 07/31/2007

Other Issuances and Cancellations

| Effective Date | Transaction Type | Number of Securities |
|----------------|------------------|----------------------|
| Totals | | 0 |

Filed on behalf of the Issuer by:

Name: Frances van der Basch
 Phone: 4032927564
 Email: frances.vanderbasch@atco.com
 Submission Date: 08/08/2007
 Last Updated: 08/08/2007

Form 1 Submission - Change in Issued and Outstanding Securities

FILE NO. 82-34745

Issuer : Atco Ltd.
 Symbol : ACO.Y
 Reporting Period: 07/01/2007 - 07/31/2007

Summary

Issued & Outstanding Opening Balance : 6,935,018 As at : 07/01/2007

Effect on Issued & Outstanding Securities

Other Issuances and Cancellations 0

Issued & Outstanding Closing Balance : 6,935,018

Other Issuances and Cancellations

| Effective Date | Transaction Type | Number of Securities |
|----------------|------------------|----------------------|
| Totals | | 0 |

Filed on behalf of the Issuer by:

Name: Frances van der Basch
 Phone: 4032927564
 Email: frances.vanderbasch@atco.com
 Submission Date: 08/08/2007
 Last Updated: 08/08/2007

Form 1 Submission - Change in Issued and Outstanding Securities

FILE NO. 82-34745

Issuer : Atco Ltd.
 Symbol : ACO.PR.A
 Reporting Period: 07/01/2007 - 07/31/2007

Summary

Issued & Outstanding Opening Balance : 6,000,000 As at : 07/01/2007

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: Frances van der Basch
 Phone: 4032927564
 Email: frances.vanderbasch@atco.com
 Submission Date: 08/08/2007
 Last Updated: 08/08/2007

END