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OFFICE OF INTERNATIONAL
CORPORATE FINANCE

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September 12, 2007

Securities and Exchange Commission
Judiciary Plaza
450-5th Street, NW
Washington, DC 20549



07027299

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 Amendment Form filed September 06, 2007 for Symbol ACO.X
- ♦ Insider Report, filed September 05, 2007 relating to a Normal Course Issuer Bid

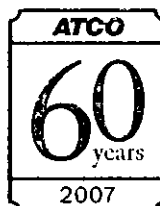
As required pursuant to Rule 12g3-2(b), the exemption number appears in the upper right-hand corner of each unbound page and of the first page of each bound document.

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,

Karen Sharp, Senior Administrative Assistant
Corporate Secretarial Department
ATCO Ltd. and Canadian Utilities Limited

Encl.



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THOMSON
FINANCIAL

FILE NO. 82-34745

Form 1 Submission - Change in Issued and Outstanding Securities

AMENDMENT

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CORPORATE FINANCE

Issuer : Atco Ltd.
Symbol : ACO.X
Reporting Period: 08/01/2007 - 08/31/2007

Summary

Issued & Outstanding Opening Balance : 51,211,196 As at : 08/01/2007

Effect on Issued & Outstanding Securities

Employee Stock Option Plan 10,000
Other Issuances and Cancellations -130,000

Issued & Outstanding Closing Balance : 51,091,196

Employee Stock Option Plan

Stock Options Outstanding Opening Balance: 1,297,800 As at : 08/01/2007

Effective Date	SAR	Options Granted	Options Exercised	Options Cancelled	SAR Reduction in Reserve
08/31/2007	N		10,000		
Totals		0	10,000	0	0

Stock Options Outstanding Closing Balance: 1,287,800 As at : 08/31/2007

Other Issuances and Cancellations

Effective Date	Transaction Type	Number of Securities
08/31/2007	Issuer Bid	-100,000
08/31/2007	Issuer Bid	-30,000
Totals		-130,000

Filed on behalf of the Issuer by:

Name: Frances van der Basch
Phone: 4032927564
Email: frances.vanderbasch@atco.com
Submission Date: 09/06/2007
Last Updated: 09/06/2007

2007-09-06 17:43 ET

Insider transaction detail - View details for insider

Transactions sorted by : Insider
 Insider company name : ATCO (Starts with)
 Filing date range : September 5, 2007 - September 6, 2007

Insider name: ATCO Ltd.

Legend: O - Original transaction, A - First amendment to transaction, A' - Second amendment to transaction, AP - Amendment to paper filing, etc.

Insider's Relationship to Issuer: 1 - Issuer, 2 - Subsidiary of Issuer, 3 - 10% Security Holder of Issuer, 4 - Director of Issuer, 5 - Senior Officer of Issuer, 6 - Director or Senior Officer of 10% Security Holder, 7 - Director or Senior Officer of Insider or Subsidiary of Issuer (other than in 4,5,6), 8 - Deemed Insider - 6 Months before becoming Insider.

Warning: The closing balance of the * equivalent number or value of underlying securities* reflects the* total number or value of underlying securities* to which the derivative contracts held by the insider relate. This disclosure does not mean and should not be taken to indicate that the underlying securities have, in fact, been acquired or disposed of by the insider.

Transaction ID	Date of transaction YYYY-MM-DD	Date of filing YYYY-MM-DD	Ownership type (and registered holder, if applicable)	Nature of transaction	Number or value acquired or disposed of	Unit price or exercise price	Closing balance	Insider's calculated balance	Conversion or exercise price	Date of expiry or maturity YYYY-MM-DD	Underlying security designation	Equivalent number or value of underlying securities acquired or disposed of	Closing balance of equivalent number or value of underlying securities
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Issuer name: ATCO LTD.

Insider's Relationship to Issuer: 1 - Issuer

Security designation: Non-Voting Shares Class I

Transaction ID	Date of transaction YYYY-MM-DD	Date of filing YYYY-MM-DD	Ownership type (and registered holder, if applicable)	Nature of transaction	Number or value acquired or disposed of	Unit price or exercise price	Closing balance	Insider's calculated balance	Conversion or exercise price	Date of expiry or maturity YYYY-MM-DD	Underlying security designation	Equivalent number or value of underlying securities acquired or disposed of	Closing balance of equivalent number or value of underlying securities
1035660	2007-08-07	2007-09-05	Direct Ownership :	38 - Redemption, retraction, cancellation, repurchase	+25,000	58.3400	25,000	25,000					
1035662	2007-08-07	2007-09-05	Direct Ownership :	38 - Redemption, retraction, cancellation, repurchase	-25,000			0					
1037879	2007-08-14	2007-09-06	Direct Ownership :	38 - Redemption, retraction, cancellation, repurchase	+25,000	57.3900	25,000	25,000					
1037883	2007-08-14	2007-09-06	Direct Ownership :	38 - Redemption, retraction, cancellation, repurchase	-25,000			0					
1035664	2007-08-17	2007-09-05	Direct Ownership :	38 - Redemption, retraction, cancellation, repurchase	+25,000	54.8200	25,000	25,000					
A 1035666	2007-08-17	2007-09-05	Direct Ownership :	38 - Redemption, retraction, cancellation, repurchase	-25,000			0					
O 1035666	2007-08-18	2007-09-05	Direct Ownership :	38 - Redemption, retraction, cancellation, repurchase	-25,000								
1035668	2007-08-24	2007-09-05	Direct Ownership :	38 - Redemption, retraction, cancellation, repurchase	+25,000	55.0000	25,000	25,000					
1035669	2007-08-24	2007-09-05	Direct Ownership :	38 - Redemption, retraction, cancellation, repurchase	-25,000			0					
O 1035670	2007-08-31	2007-09-05	Direct Ownership :	38 - Redemption, retraction, cancellation, repurchase	+25,000	55.6400							

Transaction ID	Date of transaction YYYY-MM-DD	Date of filing YYYY-MM-DD	Ownership type (and registered holder, if applicable)	Nature of transaction	Number or value acquired or disposed of	Unit price or exercise price	Closing balance	Insider's calculated balance	Conversion or exercise price	Date of expiry or maturity YYYY-MM-DD	Underlying security designation	Equivalent number or value of underlying securities acquired or disposed of	Closing balance of equivalent number or value of underlying securities
A 1035670	2007-08-31	2007-09-06	Direct Ownership :	38 - Redemption, retraction, cancellation, repurchase	+30,000	55.6400	30,000						
O 1035675	2007-08-31	2007-09-05	Direct Ownership :	38 - Redemption, retraction, cancellation, repurchase	-25,000								
A 1035675	2007-08-31	2007-09-06	Direct Ownership :	38 - Redemption, retraction, cancellation, repurchase	-30,000		0						

END