

Corporate Office



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April 3, 2008

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

Canadian Utilities Limited
File No.: 82-34744
Exemption Pursuant to Rule 12g3-2(b)

SUPPL

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 Apr 2, 2008 for symbol CU
- ◆ Corporation's Form 1, filed Apr 2, 2008 for symbol CU.X
- ◆ Corporation's Form 1, filed Apr 2, 2008 for symbol CU.PR.A
- ◆ Corporation's Form 1, filed Apr 2, 2008 for symbol CU.PR.B

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

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FINANCIAL

Encl.

ATCO LTD. & CANADIAN UTILITIES LIMITED

FILE NO. 82-34744

Form 1 Submission - Change in Issued and Outstanding Securities

Issuer : Canadian Utilities Limited
 Symbol : CU
 Reporting Period: 03/01/2008 - 03/31/2008

Summary

Issued & Outstanding Opening Balance : 81,555,386 As at : 03/01/2008

Effect on Issued & Outstanding Securities

Stock Option Plan 0
 Other Issuances and Cancellations 4,500

Issued & Outstanding Closing Balance : 81,559,886

Stock Option Plan

Stock Options Outstanding Opening Balance: 1,304,200 As at : 03/01/2008

Effective Date	SAR	Options Granted	Options Exercised	Options Cancelled	SAR Reduction in Reserve
03/15/2008	N	141,500			
Filer's comment					
TSX reserve = 4,426,400 TSX available to be granted = 2,980,700					
Totals		141,500	0	0	0

Stock Options Outstanding Closing Balance: 1,445,700 As at : 03/31/2008

Other Issuances and Cancellations

Effective Date	Transaction Type	Number of Securities
03/31/2008	Conversion (General)	4,500
Totals		4,500

Filed on behalf of the Issuer by:

Name: Frances van der Basch
 Phone: 4032927564
 Email: frances.vanderbasch@atco.com
 Submission Date: 04/02/2008
 Last Updated: 04/02/2008

FILE NO. 82-34744

Form 1 Submission - Change in Issued and Outstanding Securities

Issuer : Canadian Utilities Limited
 Symbol : CU.X
 Reporting Period: 03/01/2008 - 03/31/2008

Summary

Issued & Outstanding Opening Balance : 43,739,284 As at : 03/01/2008

Effect on Issued & Outstanding Securities

Other Issuances and Cancellations -4,500

Issued & Outstanding Closing Balance : 43,734,784

Other Issuances and Cancellations

Effective Date	Transaction Type	Number of Securities
03/31/2008	Conversion (General)	-4,500
Totals		-4,500

Filed on behalf of the Issuer by:

Name: Frances van der Basch
 Phone: 4032927564
 Email: frances.vanderbasch@atco.com
 Submission Date: 04/02/2008
 Last Updated: 04/02/2008

FILE NO. 82-34744

Form 1 Submission - Change in Issued and Outstanding Securities

Issuer : Canadian Utilities Limited
 Symbol : CU.PR.B
 Reporting Period: 03/01/2008 - 03/31/2008

Summary

Issued & Outstanding Opening Balance : 6,000,000 As at : 03/01/2008

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@ateo.com
 Submission Date: 04/02/2008
 Last Updated: 04/02/2008

END