

ATCO
GROUP

Corporate Office



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May 2, 2008

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

SEC Mail Processing
Section
MAY 08 2008
Washington, DC
111

ATCO Ltd.
File No.: 82-34745
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 May 1, 2008 for symbol ACO.X
- ◆ Corporation's Form 1, filed May 1, 2008 for symbol ACO.Y
- ◆ Corporation's Form 1, filed May 1, 2008 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,

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

Encl.

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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

Issuer : Atco Ltd.
 Symbol : ACO.X
 Reporting Period: 04/01/2008 - 04/30/2008

Summary

Issued & Outstanding Opening Balance : 50,746,896 As at : 04/01/2008

Effect on Issued & Outstanding Securities

Other Issuances and Cancellations 6,000

Issued & Outstanding Closing Balance : 50,752,896

Other Issuances and Cancellations

Effective Date	Transaction Type	Number of Securities
04/30/2008	Conversion (General)	6,000
Totals		6,000

Filed on behalf of the Issuer by:

Name: Frances van der Basch
 Phone: 4032927564
 Email: frances.vanderbasch@atco.com
 Submission Date: 05/01/2008
 Last Updated: 05/01/2008

FILE NO. 82-34745

Form 1 Submission - Change in Issued and Outstanding Securities

Issuer : Atco Ltd.
 Symbol : ACO.Y
 Reporting Period: 04/01/2008 - 04/30/2008

Summary

Issued & Outstanding Opening Balance : 6,917,068 As at : 04/01/2008

Effect on Issued & Outstanding Securities

Other Issuances and Cancellations -6,000

Issued & Outstanding Closing Balance : 6,911,068

Other Issuances and Cancellations

Effective Date	Transaction Type	Number of Securities
04/30/2008	Conversion (General)	-6,000
Totals		-6,000

Filed on behalf of the Issuer by:

Name: Frances van der Basch
 Phone: 4032927564
 Email: frances.vanderbasch@atco.com
 Submission Date: 05/01/2008
 Last Updated: 05/01/2008

FILE NO. 82-34745

Form 1 Submission - Change in Issued and Outstanding Securities

Issuer : Atco Ltd.
 Symbol : ACO.PR.A
 Reporting Period: 04/01/2008 - 04/30/2008

Summary

Issued & Outstanding Opening Balance : 6,000,000 As at : 04/01/2008

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@atco.com
 Submission Date: 05/01/2008
 Last Updated: 05/01/2008

END