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SUPPL

December 3, 2008

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

SEC  
Mail Processing  
Section

DEC 15 2008

**ATCO Ltd.**  
**File No.: 82-34745**  
**Exemption Pursuant to Rule 12g3-2(b)**

Washington, DC  
101

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 December 1, 2008 for symbol ACO.X
- ◆ Corporation's Form 1, filed December 1, 2008 for symbol ACO.Y
- ◆ Corporation's Form 1, filed December 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.

PROCESSED

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THOMSON REUTERS

## Form 1 Submission - Change in Issued and Outstanding Securities

Issuer : Atco Ltd.  
 Symbol : ACO.X  
 Reporting Period: 11/01/2008 - 11/30/2008

**Summary**

Issued & Outstanding Opening Balance : 50,915,946 As at : 11/01/2008

**Effect on Issued & Outstanding Securities**

Other Issuances and Cancellations 0

Issued & Outstanding Closing Balance : 50,915,946

**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: 12/01/2008  
 Last Updated: 12/01/2008

## Form 1 Submission - Change in Issued and Outstanding Securities

Issuer : Atco Ltd.  
 Symbol : ACO.Y  
 Reporting Period: 11/01/2008 - 11/30/2008

**Summary**

Issued & Outstanding Opening Balance : 6,863,368 As at : 11/30/2008

**Effect on Issued & Outstanding Securities**

Other Issuances and Cancellations 0

Issued & Outstanding Closing Balance : 6,863,368

**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: 12/01/2008  
 Last Updated: 12/01/2008

## Form 1 Submission - Change in Issued and Outstanding Securities

Issuer : Atco Ltd.  
 Symbol : ACO.PR.A  
 Reporting Period: 11/01/2008 - 11/30/2008

**Summary**

Issued & Outstanding Opening Balance : 6,000,000 As at : 11/01/2008

**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: 12/01/2008  
 Last Updated: 12/01/2008

**END**