

ATCO
GROUP

Corporate Office

Telephone: (403) 292-7970
Fax: (403) 292-7623
e-mail: karen.sharp@atco.com

May 4, 2009

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



SEC
Mail Processing
Section

MAY 7 2009

Washington, DC
101

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

SUPL

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 4, 2009 for symbol ACO.X
- ◆ Corporation's Form 1, filed May 4, 2009 for symbol ACO.Y
- ◆ Corporation's Form 1, filed May 4, 2009 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.

ATCO LTD. & CANADIAN UTILITIES LIMITED

1400, 909 - 11th Avenue S.W., Calgary, Alberta T2R 1N6 Tel (403) 292-7500 Fax (403) 292-7623

Form 1 Submission - Change in Issued and Outstanding Securities

FILE NO. 82-34745

Issuer : Atco Ltd.
 Symbol : ACO.X
 Reporting Period: 04/01/2009 - 04/30/2009

Summary

Issued & Outstanding Opening Balance : 50,973,656 As at : 04/01/2009

Effect on Issued & Outstanding Securities

Other Issuances and Cancellations 0

Issued & Outstanding Closing Balance : 50,973,656

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: 05/04/2009
 Last Updated: 05/04/2009

Form 1 Submission - Change in Issued and Outstanding Securities

FILE NO. 82-34745

Issuer : Atco Ltd.
 Symbol : ACO.Y
 Reporting Period: 04/01/2009 - 04/30/2009

Summary

Issued & Outstanding Opening Balance : 6,861,658 As at : 04/01/2009

Effect on Issued & Outstanding Securities

Other Issuances and Cancellations 0

Issued & Outstanding Closing Balance : 6,861,658

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: 05/04/2009
 Last Updated: 05/04/2009

Form 1 Submission - Change in Issued and Outstanding Securities

FILE NO. 82-34745

Issuer : Atco Ltd.
 Symbol : ACO.PRA
 Reporting Period: 04/01/2009 - 04/30/2009

Summary

Issued & Outstanding Opening Balance : 6,000,000 As at : 04/01/2009

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: 05/04/2009
 Last Updated: 05/04/2009