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OFFICE OF INTERNATIONAL
CORPORATE FINANCE

Telephone: (403) 292-7970

Fax: (403) 292-7623

e-mail: karen.sharp@atco.com

July 7, 2009

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

SUPL

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 Form 1, filed July 2, 2009 for symbol ACO.X
- ◆ Corporation's Form 1, filed July 2, 2009 for symbol ACO.Y
- ◆ Corporation's Form 1, filed July 2, 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,

Handwritten signature of Karen Sharp.

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

Encl.

Handwritten initials and the date 7/21.

FILE NO. 82-34745

Form 1 Submission - Change in Issued and Outstanding Securities

Issuer : Atco Ltd.
 Symbol : ACO.X
 Reporting Period: 06/01/2009 - 06/30/2009

Summary

Issued & Outstanding Opening Balance : 50,975,356 As at : 06/01/2009

Effect on Issued & Outstanding Securities

Employee Stock Option Plan 47,500
 Other Issuances and Cancellations 0

Issued & Outstanding Closing Balance : 51,022,856

Employee Stock Option Plan

Stock Options Outstanding Opening Balance: 1,111,150 As at : 06/01/2009

Effective Date	SAR	Options Granted	Options Exercised	Options Cancelled	SAR Reduction in Reserve
06/30/2009	N		47,500		
Filer's comment					
TSX Reserved = 2,692,450 TSX Available = 1,628,800					
Totals		0	47,500	0	0

Stock Options Outstanding Closing Balance: 1,063,650 As at : 06/30/2009

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: 07/02/2009
 Last Updated: 07/02/2009

FILE NO. 82-34745

Form 1 Submission - Change in Issued and Outstanding Securities

Issuer : Atco Ltd.
 Symbol : ACO.Y
 Reporting Period: 06/01/2009 - 06/30/2009

Summary

Issued & Outstanding Opening Balance : 6,861,558 As at : 06/01/2009

Effect on Issued & Outstanding Securities

Other Issuances and Cancellations 0

Issued & Outstanding Closing Balance : 6,861,558

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: 07/02/2009
 Last Updated: 07/02/2009

FILE NO. 82-34745

Form 1 Submission - Change in Issued and Outstanding Securities

Issuer : Atco Ltd.
 Symbol : ACO.PRA
 Reporting Period: 06/01/2009 - 06/30/2009

Summary

Issued & Outstanding Opening Balance : 6,000,000 As at : 06/01/2009

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: 07/02/2009
 Last Updated: 07/02/2009