

ATCO

G R O U P

Corporate Office



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October 2, 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 September 4, 2009 for symbol ACO.X
- ◆ Corporation's Form 1, filed September 4, 2009 for symbol ACO.Y
- ◆ Corporation's Form 1, filed September 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.

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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

Form 1 Submission - Change in Issued and Outstanding Securities

FILE NO. 82-34745

Issuer : Atco Ltd.
 Symbol : ACO.X
 Reporting Period: 09/01/2009 - 09/30/2009

Summary

Issued & Outstanding Opening Balance : 51,048,506 As at : 09/01/2009

Effect on Issued & Outstanding Securities

Employee Stock Option Plan 13,000
 Other Issuances and Cancellations 0

Issued & Outstanding Closing Balance : 51,061,506

Employee Stock Option Plan

Stock Options Outstanding Opening Balance: 1,038,200 As at : 09/01/2009

| Effective Date | SAR | Options Granted | Options Exercised | Options Cancelled | SAR Reduction in Reserve |
|--|-----|-----------------|-------------------|-------------------|--------------------------|
| 09/30/2009 | N | | 13,000 | | |
| Filer's comment | | | | | |
| TSX Reserved = 2,653,800 TSX Available = 1,628,600 | | | | | |
| Totals | | 0 | 13,000 | 0 | 0 |

Stock Options Outstanding Closing Balance: 1,025,200 As at : 09/30/2009

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: 10/01/2009
 Last Updated: 10/01/2009

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Form 1 Submission - Change in Issued and Outstanding Securities

FILE NO. 82-34745

Issuer : Atco Ltd.
 Symbol : ACO.Y
 Reporting Period: 09/01/2009 - 09/30/2009

Summary

Issued & Outstanding Opening Balance : 6,861,558 As at : 09/01/2009

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: 10/01/2009
 Last Updated: 10/01/2009

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Form 1 Submission - Change in Issued and Outstanding Securities

FILE NO. 82-34745

Issuer : Atco Ltd.
 Symbol : ACO.PR.A
 Reporting Period: 09/01/2009 - 09/30/2009

Summary

Issued & Outstanding Opening Balance : 6,000,000 As at : 09/01/2009

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: 10/01/2009
 Last Updated: 10/01/2009

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