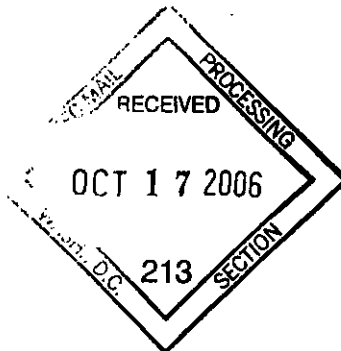


ATCO

G R O U P

Corporate Office



Telephone: (403) 292-7547
Telefax: (403) 292-7623
e-mail: Jodene.dutnall@atco.com



October 10, 2006

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

SUPPL

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 October 6, 2006 for symbol ACO.NV.X
- ◆ Corporation's Form 1, filed October 6, 2006 for symbol ACO.Y
- ◆ Corporation's Form 1, filed October 6, 2006 for symbol ACO.PR.A
- ◆ Insider Report, filed October 4, 2006 relating to a Normal Course Issuer Bid

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,

Jodene Dutnall
Corporate Secretarial Dept.

Encl.

PROCESSED

OCT 24 2006

**THOMSON
FINANCIAL**

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: 09/01/2006 - 09/30/2006

Summary

Issued & Outstanding Opening Balance : 52,268,646 As at : 09/01/2006

Effect on Issued & Outstanding Securities

Employee Stock Option Plan 31,400
 Other Issuances and Cancellations -482,100

Issued & Outstanding Closing Balance : 51,817,946

Employee Stock Option Plan

Stock Options Outstanding Opening Balance: 1,503,200 As at : 09/01/2006

Effective Date	SAR	Options Granted	Options Exercised	Options Cancelled	SAR Reduction in Reserve
09/30/2006	N		31,400		
Totals		0	31,400	0	0

Stock Options Outstanding Closing Balance: 1,471,800 As at : 09/30/2006

Other Issuances and Cancellations

Effective Date	Transaction Type	Number of Securities
09/30/2006	Conversion (General)	8,400
09/30/2006	Issuer Bid	-490,500
Totals		-482,100

Filed on behalf of the Issuer by:

Name: Frances van der Basch
 Phone: 4032927564
 Email: Frances.vanderBasch@atco.com
 Submission Date: 10/06/2006 11:25:10
 Last Updated: 10/05/2006 09:07:21

Form 1 Submission - Change in Issued and Outstanding Securities

FILE NO. 82-34745

Issuer : Atco Ltd.
 Symbol : ACO.Y
 Reporting Period: 09/01/2006 - 09/30/2006

Summary

Issued & Outstanding Opening Balance : 6,957,318 As at : 09/01/2006

Effect on Issued & Outstanding Securities

Other Issuances and Cancellations -8,400

Issued & Outstanding Closing Balance : 6,948,918

Other Issuances and Cancellations

Effective Date	Transaction Type	Number of Securities
09/30/2006	Conversion (General)	-8,400
Totals		-8,400

Filed on behalf of the Issuer by:

Name: Frances van der Basch
 Phone: 4032927564
 Email: Frances.vanderBasch@atco.com
 Submission Date: 10/06/2006 11:25:36
 Last Updated: 10/05/2006 09:05:59

Form 1 Submission - Change in Issued and Outstanding Securities

Issuer : Atco Ltd.
 Symbol : ACO.PR.A
 Reporting Period: 09/01/2006 - 09/30/2006

Summary

Issued & Outstanding Opening Balance : 6,000,000 As at : 09/01/2006

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: 10/06/2006 11:25:59
 Last Updated: 10/04/2006 18:37:38

Insider transaction detail - View details for issuer

2008-10-06 14:41 ET

Transactions sorted by : Insider
 Issuer name : atco (Starts with)
 Filing date range : October 4, 2008 - October 4, 2008
 Issuer industry classification: Other

Issuer name: ATCO LTD.

Legend: O - Original transaction, A - First amendment to transaction, AP - Second amendment to transaction, AP - Amendment to paper filing, etc.

Insider's Relationship to Issuer: 1 - Issuer, 2 - Subsidiary of Issuer, 3 - 10% Security Holder of Issuer, 4 - Director of Issuer, 5 - Senior Officer of Issuer, 6 - Director or Senior Officer of 10% Security Holder, 7 - Director or Senior Officer of Insider or Subsidiary of Issuer (other than in 4,5,6), 8 - Deemed Insider - 6 Months before becoming Insider.

Warning: The closing balance of the "equivalent number or value of underlying securities" reflects the "total number or value of underlying securities" to which the derivative contracts held by the insider relate. This disclosure does not mean and should not be taken to indicate that the underlying securities have, in fact, been acquired or disposed of by the insider.

Transaction ID	Date of transaction YYYY-MM-DD	Date of filing YYYY-MM-DD (and registered holder, if applicable)	Ownership type	Nature of transaction	Number of value acquired or disposed of	Unit price or exercise price	Closing balance	Insider's calculated balance	Conversion or exercise price	Date of expiry or maturity YYYY-MM-DD	Underlying security designation	Equivalent number of underlying securities acquired or disposed of	Closing balance of equivalent number of underlying securities
906502	2006-09-01	2006-10-04	Direct Ownership	38 - Redemption, restriction, cancellation, repurchase	+100,000	41.4200	100,000						

Insider name: ATCO Ltd

Insider's Relationship to Issuer: 1 - Issuer

Security designation: Non-Voting Shares Class I

Transaction ID	Date of Transaction YYYY-MM-DD	Date of filing YYYY-MM-DD (and registered holder, if applicable)	Ownership type	Nature of transaction	Number of value acquired or disposed of	Unit price or exercise price	Closing balance	Insider's calculated balance	Conversion or exercise price	Date of expiry or maturity YYYY-MM-DD	Underlying security designation	Equivalent number of value of underlying securities acquired or disposed of	Closing balance of equivalent number or value of securities
806504	2006-09-01	2006-10-04	Direct Ownership	38 - Redemption, retention, cancellation, repurchase	-100,000	43.0400	100,000	0					
806508	2006-09-08	2006-10-04	Direct Ownership	38 - Redemption, retention, cancellation, repurchase	+100,000	43.0400	100,000	0					
806510	2006-09-08	2006-10-04	Direct Ownership	38 - Redemption, retention, cancellation, repurchase	-100,000	42.5900	100,000	0					
806512	2006-09-15	2006-10-04	Direct Ownership	38 - Redemption, retention, cancellation, repurchase	+100,000	42.5900	100,000	0					
806513	2006-09-15	2006-10-04	Direct Ownership	38 - Redemption, retention, cancellation, repurchase	-100,000	42.7400	90,500	0					
806515	2006-09-25	2006-10-04	Direct Ownership	38 - Redemption, retention, cancellation, repurchase	+90,500	42.7400	90,500	0					
806518	2006-09-25	2006-10-04	Direct Ownership	38 - Redemption, retention, cancellation, repurchase	-90,500	43.0700	100,000	0					
806518	2006-09-29	2006-10-04	Direct Ownership	38 - Redemption, retention, cancellation, repurchase	+100,000	43.0700	100,000	0					
806519	2006-09-29	2006-10-04	Direct Ownership	38 - Redemption, retention, cancellation, repurchase	-100,000			0					