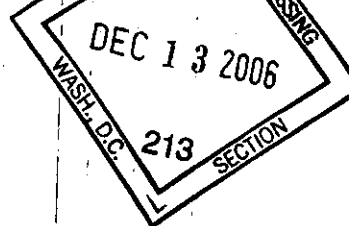




Emeco Holdings Limited



11 December 2006

Exemption File No. 82-35011

Securities and Exchange Commission
Division of Corporation Finance
450 Fifth Street, N.W.
Washington, D.C. 20549
USA



SUPL

Ladies and Gentlemen

Re: Emeco Holdings Limited
Rule 12g3-2(b) Exemption File No. 82-35011

Pursuant to Rule 12g3-2(b)(1), enclosed are the following documents to supplement the information previously provided with respect to Emeco Holdings Limited's (the "Company") request for exemption under Rule 12g3-2(b):

1. *Capital Group Companies, Inc. – Notice of Change in Interests of Substantial Shareholder under Section 671B dated 07 December 2006, released to the Australian Stock Exchange Limited on 11 December 2006.*

This information is being furnished on the understanding that such information and documents will not be deemed "filed" with the SEC or otherwise subject to the liabilities of Section 18 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), and that neither this letter nor the furnishing of such information and documents shall constitute an admission for any purpose that the Company is subject to the Exchange Act.

Please do not hesitate to contact the undersigned by telephone: 61 (8) 9420 0222 in Australia, facsimile: 61 (8) 9321 1366 or by email: michael.kirkpatrick@emecoequipment.com if you have any questions.

Please acknowledge receipt of this letter and the enclosed materials by date stamping the enclosed receipt copy of this letter and please return it to Mike Kirkpatrick at the address below.

Thank you for your attention.

Regards

Mike Kirkpatrick
Company Secretary

Enclosures (2)

PROCESSED

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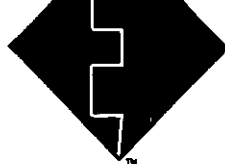
THOMSON
FINANCIAL

PO Box 1173
West Perth WA 6872
Australia

Ground Floor, 10 Ord Street
West Perth WA 6005
Australia

Telephone: + 61 8 9420 0222
Facsimile: +61 8 9321 1366

Emeco Holdings Limited A.C.N. 112 188 815



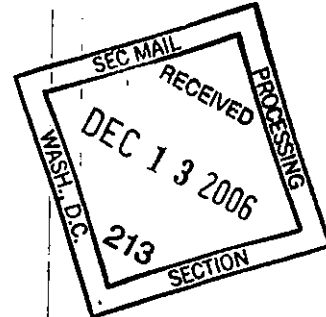
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Emeco Holdings Limited

11 December 2006

Exemption File No. 82-35011

Securities and Exchange Commission
Division of Corporation Finance
450 Fifth Street, N.W.
Washington, D.C. 20549
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Mike Kirkpatrick
Company Secretary

Enclosures (2)

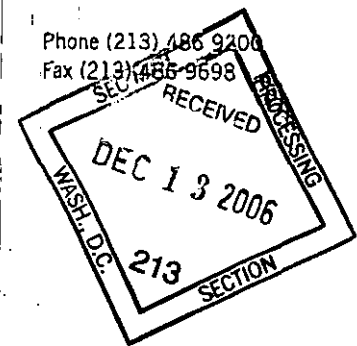
PO Box 1173
West Perth WA 6872
Australia

Ground Floor, 10 Ord Street
West Perth WA 6005
Australia

Emeco Holdings Limited A.C.N. 112 188 815

Telephone: + 61 8 9420 0222
Facsimile: +61 8 9321 1366

8 December 2006



BY FAX - ORIGINAL IN POST
(61 8 9321 1366)

Emeco Holdings Ltd
Ground Floor, 10 Ord Street
West Perth, Western Australia,
Australia, 6005

Re: Notice of Change in Interests of Substantial Shareholder under Section 671B

Company Secretary:

Enclosed is a Notice of Change in Interests of Substantial Shareholder Under Section 671B dated 07 December 2006. Please note that a copy of this report has been sent to the Australian Stock Exchange.

Neither the Capital Group Companies, Inc. nor any of its affiliates own shares of your company for its own account. Rather, the shares reported on Form 604 are owned by accounts under the discretionary investment management of one or more of the investment management companies that make up the Capital Group Companies, Inc.

For the purposes of this Notice an outstanding share balance of 631,237,586 shares was used to calculate the percentages of holdings of the relevant share capital. We believe this outstanding share balance is current; however, if this number is not accurate, please contact us as soon as possible so that we may make the necessary revisions to this Notice.

Should you have questions or require additional information, please contact Gina Martinez or Vivien Tan at (213) 615-0469, or send a fax message to (213) 486-9698. Alternatively, you may contact us via E-mail at GRGroup@capgroup.com.

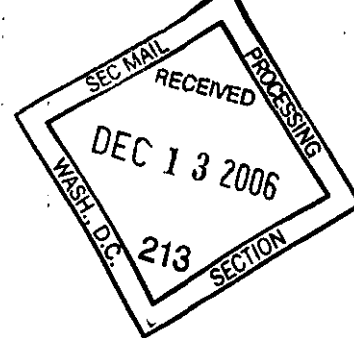
Regards,



Vivien Tan
Compliance Associate

Corporations Act 2001 Section 671B

Notice of change of interests of substantial holder



To Company Name/Scheme Emeco Holdings Ltd

ACN/ARSN _____

1. Details of substantial holder(1)

Name The Capital Group Companies, Inc.

ACN/ARSN (if applicable) n/a

There was a change in the interests of the substantial holder on 07 December 2006

The previous notice was given to the company on 06 December 2006

The previous notice was dated 05 December 2006

The shares reported were owned by accounts under the discretionary investment management of 5 investment management companies (Capital Research and Management Company, Capital International, Inc., Capital Guardian Trust Company, Capital International S.A., and Capital International Limited) which are direct or indirect subsidiaries of The Capital Group Companies, Inc., 333 South Hope Street, 55th Floor, Los Angeles, California 90071 and such shares are being reported in the aggregate.

2. Previous and present voting power

The total number of votes attached to all the voting shares in the company or voting interests in the scheme that the substantial holder or an associate (2) had a relevant interest (3) in when first required, and when now required, to give a substantial holding notice to the company or scheme, are as follows:

Class of securities (4)	Previous notice		Present notice	
	Person's votes	Voting power (5)	Person's votes	Voting power (5)
Ordinary Shares	38,277,544 shares	6.0639%	45,277,544 shares	7.1728%

The shares being reported under this section are owned by accounts under the discretionary investment management of 5 investment management companies (Capital Research and Management Company, Capital International, Inc., Capital Guardian Trust Company, Capital International S.A., and Capital International Limited) which are direct or indirect subsidiaries of The Capital Group Companies, Inc., 333 South Hope Street, 55th Floor, Los Angeles, California 90071 and such shares are being reported in the aggregate.

3. Changes in relevant interests

Particulars of each change in, or change in the nature of, a relevant interest of the substantial holder or an associate in voting securities of the company or scheme, since the substantial holder was last required to give a substantial holding notice to the company or scheme are as follows:

Date of change	Person whose relevant interest changed	Nature of change (6)	Consideration given in relation to change (7)	Class and number of securities affected	Person's votes affected
6 December 2006 To 7 December 2006	The Capital Group Companies, Inc.	Acquisition of shares	Average price of 1.77 AUD	7,000,000 Ordinary Shares	7,000,000

See Annexure A dated 05 December 2006

4. Present relevant interests

Particulars of each relevant interest of the substantial holder in voting securities after the change are as follows:

Holder of relevant interest	Registered holder of securities	Person entitled to be registered as holder (8)	Nature of relevant interest (6)	Class and number of securities	Person's votes
		none			

See Annexure A dated 07 December 2006 (copy attached)

5. Changes in association

The persons who have become associates (2) of, ceased to be associates of, or have changed the nature of their association (9) with, the substantial holder in relation to voting interests in the company or scheme are as follows:

Name and ACN/ARSN (if applicable)	Nature of association
N/A	N/A

6. Addresses

The addresses of persons named in this form are as follows:

Name	Address
The Capital Group Companies, Inc.	333 South Hope Street, 55 th Floor Los Angeles, CA 90071

Signature

print name: Liliane Corzo

Capacity: Counsel

sign here 

date

08 December 2006

Annexure "A"

This is the Annexure of 2 pages marked Annexure "A" referred to in Form 604 signed by this corporation dated 7 December 2006.

The Capital Group Companies, Inc.

By:



Liliane Corzo
Counsel

Emeco Holdings Ltd**7 December 2006****CG Investment Management Company**

Capital Guardian Trust Company

Account Number**Number of Shares****% Held**

4400600	6,298,068	
44003300	485,200	
44278200	1,052,000	
44353600	558,000	
44359800	175,600	
44800300	100,200	
	8,669,068	

Capital International Limited

43051000	131,534	
43051300	95,296	
43051400	18,870	
43051500	73,862	
43402300	102,751	
43404700	81,323	
43404900	29,039	
43410500	155,300	
43412500	88,027	
43415000	77,300	
43415700	507,294	
43415900	120,278	
43417600	48,331	
43417700	496,398	
43418100	54,828	
43418300	121,135	
43418600	98,323	
43418800	490,204	
43419100	79,011	
43420200	92,376	
43425200	1,256,870	
43425300	479,784	
43425400	198,074	
43425700	152,295	
43425800	1,077,354	
43426200	2,313,528	
43426300	2,463,778	
43426400	1,583,032	
43426800	675,682	
43426900	1,254,717	
43428300	38,259	
43428600	69,658	
43436100	151,490	
43441800	30,609	
43450500	145,582	
43451200	136,565	
43451300	37,250	
43451600	28,905	
43451700	39,043	
43451900	128,836	
43455100	123,941	
43455200	83,958	
43455400	22,916	
43457100	385,765	
43463600	52,322	

7 December 2006

CG Investment Management CompanyAccount NumberNumber of Shares% Held

43484100	120,900	
43487400	120,207	
43487600	149,956	
43487700	158,228	
43487800	142,077	
43494200	159,091	
43558600	325,786	
43560100	143,337	
43570400	105,300	
43574100	43,013	
43574200	136,851	
	17,496,439	

Capital International S.A.

45415100	199,595	
45415200	20,700	
45415800	34,900	
45420100	125,000	
45426000	1,340,810	
45508100	64,632	
	1,785,637	

Capital International, Inc.

46343400	71,600	
46364700	25,400	
46422100	409,400	
	506,400	

Capital Research and Management Company

11000035	14,010,000	
11000075	2,810,000	
	16,820,000	

GRAND TOTAL**45,277,544 7.17%**

Emeco Holdings Ltd
07 December 2006

Nominee Name

ANZ Nominees
Level 25, Collins Street
GPO Box 2842 AA
Melbourne 3001 VIC
43402300
43436100
45415800

102,751
151,490
34,900
Total Shares:
289,141

ANZ Nominees Limited (Melbourne)
GPO Box 2842AA
Melbourne, Victoria 3001
Australia
43417600
43428600
43451200

Total Shares:
48,331
69,658
136,565
254,554

Australia & New Zealand Banking Grp Ltd
35, Elisabeth Street
PO Box 2842AA
Melbourne VIC 3000
43404900
45420100

Total Shares:
29,039
125,000
154,039

Bank of New York Nominees
Bank of New York
3 Birchin Lane
London EC3V 9BY
43404700

Total Shares:
81,323
81,323

Bankers Trust Australia
Level 9, The Chifley Tower
2, Chifley Square
Sydney NSW 2000, Australia
43415000
43415700
43418300

Total Shares:
77,300
507,294
121,135
705,729

Chase Manhattan Bank Australia Limited
Level 36 World Trade Centre
Jamison Street
Sydney, NSW 2000 Australia
43051000
43418100
43441800

131,534
54,828
30,609

Emeco Holdings Ltd
07 December 2006

Nominee Name

43484100	120,900
44000600	6,298,068
44003300	485,200
46422100	409,400
Total Shares:	7,530,539
Chase Manhattan Nominee Ltd. Australia	
43417700	496,398
43425400	198,074
Total Shares:	694,472
Citicorp Nominees PTY Ltd Level 26, Mitre 502-30 101 Collins Street Melbourne, Victoria 3000	
43426300	2,463,778
43570400	105,300
Total Shares:	2,569,078
HKBA Nominees Ltd. GPO Box 181 Sydney 2001 Australia	
43410500	155,300
Total Shares:	155,300
Hong Kong Bank Australia Level 8 1, O'Connell St, GPO Box 5302 Sydney NSW 2001	
43455100	123,941
43455400	22,916
Total Shares:	146,857
HSBC Bank plc Securities Services, Mariner House Pepys Street London EC3N 4DA	
43451900	128,836
Total Shares:	128,836
National Australian Bank LTD. 271 Collins St. 5th Floor South Melbourne, Victoria 3000	
43418800	490,204
43419100	79,011
43425200	1,256,870

Emeco Holdings Ltd
07 December 2006

Nominee Name

43426800	675,682
43428300	38,259
43451300	37,250
43451600	28,905
43455200	83,958
43487400	120,207
43560100	143,337
43574200	136,851
46343400	71,600
Total Shares:	3,162,134

Northern Trust
c/o NorTrust Nominees Limited
155 Bishopsgate
London EC2M 3XS
43426900

Total Shares: 1,254,717
1,254,717

Westpac Banking Corp

43051300	95,296
43051400	18,870
43051500	73,862
43412500	88,027
43418600	98,323
43425300	479,784
43426200	2,313,528
45415100	199,595
45508100	64,632
46364700	25,400
Total Shares:	3,457,317

Westpac Custodian Nominees
50 Pitt Street, 8th Floor
Sydney, NSW 2000
Australia

11000035	14,010,000
11000075	2,810,000
43415900	120,278
43420200	92,376
43425700	152,295
43425800	1,077,354
43426400	1,583,032
43450500	145,582
43451700	39,043
43457100	385,765
43463600	52,322
43487600	149,956
43487700	158,228
43487800	142,077

Emeco Holdings Ltd
07 December 2006

Nominee Name

43494200	159,091
43558600	325,786
43574100	43,013
44278200	1,052,000
44353600	558,000
44359800	175,600
44800300	100,200
45415200	20,700
45426000	1,340,810
Total Shares:	24,693,508