

**ATCO**  
GROUP

Corporate Office



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March 4, 2010

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

**SUPL**

SEC  
Mail Processing  
Section

MAR 15 2010

Washington, DC  
120

**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 March 1, 2010 for symbol ACO.X
- ◆ Corporation's Form 1, filed March 1, 2010 for symbol ACO.Y
- ◆ Corporation's Form 1, filed March 1, 2010 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: 02/01/2010 - 02/28/2010

**Summary**

Issued & Outstanding Opening Balance : 51,360,706 As at : 02/01/2010

**Effect on Issued & Outstanding Securities**

Employee Stock Option Plan 6,000  
 Other Issuances and Cancellations 0

Issued & Outstanding Closing Balance : 51,366,706

**Employee Stock Option Plan**

Stock Options Outstanding Opening Balance: 716,800 As at : 02/01/2010

Effective Date	SAR	Options Granted	Options Exercised	Options Cancelled	SAR Reduction in Reserve
02/28/2010	N		6,000		
<b>Filer's comment</b>					
TSX reserved = 2,350,800 TSX available = 1,640,000					
Totals		0	6,000	0	0

Stock Options Outstanding Closing Balance: 710,800 As at : 02/28/2010

**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: 03/01/2010  
 Last Updated: 03/01/2010

## Form 1 Submission - Change in Issued and Outstanding Securities

FILE NO. 82-34745

Issuer : Atco Ltd.  
 Symbol : ACO.Y  
 Reporting Period: 02/01/2010 - 02/28/2010

**Summary**

Issued & Outstanding Opening Balance : 6,859,358 As at : 02/01/2010

**Effect on Issued & Outstanding Securities**

Other Issuances and Cancellations 0

Issued & Outstanding Closing Balance : 6,859,358

**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: 03/01/2010  
 Last Updated: 03/01/2010

## Form 1 Submission - Change in Issued and Outstanding Securities

FILE NO. 82-34745

Issuer : Atco Ltd.  
 Symbol : ACO.PRA  
 Reporting Period: 02/01/2010 - 02/28/2010

**Summary**

Issued & Outstanding Opening Balance : 6,000,000 As at : 02/01/2010

**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: 03/01/2010  
 Last Updated: 03/01/2010