

INCO LTD  
Form 8-K  
October 20, 2006

**SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**FORM 8-K  
CURRENT REPORT  
PURSUANT TO SECTION 13 OR 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934**

**Date of report (Date of earliest event reported): October 20, 2006**

**Inco Limited**

(Exact name of Registrant as specified in its charter)

**Canada**  
(State or other jurisdiction  
of incorporation or organization)

**1-1143**  
(Commission  
file number)

**98-0000676**  
(I.R.S. Employer  
Identification Number)

**145 King Street West, Suite 1500  
Toronto, Ontario M5H 4B7**

(Address of Principal Executive Offices)

Company's telephone number, including area code: (416) 361-7511

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 2.02. Results of Operations and Financial Condition

On October 20, 2006, Inco Limited issued a press release announcing its financial results for the first quarter of 2006 and certain related information. A copy of the press release is being furnished as Exhibit 99.1 to this Form 8-K and is hereby incorporated by reference.

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**SIGNATURE**

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

INCO LIMITED

By: /s/ Simon A. Fish

Simon A. Fish  
Executive Vice-President  
General Counsel and Secretary

Date: October 20, 2006

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**EXHIBIT INDEX**

Exhibit No.	Description of Exhibit	Page
(1) Exhibit 99	(99.1) Inco Limited press release dated October 20, 2006.	