

WPS RESOURCES CORP  
Form 8-K  
January 31, 2007

UNITED STATES  
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: January 31, 2007  
(Date of earliest event reported)

| <u>Commission<br/>File Number</u> | <u>Registrant; State of Incorporation<br/>Address; and Telephone Number</u>  | <u>IRS Employer<br/>Identification No.</u> |
|-----------------------------------|--|--|
| 1-11337                           | WPS RESOURCES<br>CORPORATION<br>(A Wisconsin Corporation)<br>700 North Adams Street<br>P. O. Box 19001<br>Green Bay, WI 54307-9001<br>920-433-1727 | 39-1775292                                 |

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))

**Item 2.02 Results of Operations and Financial Condition**

On January 31, 2007, WPS Resources Corporation will issue a news release reporting its financial results for the quarter and year ended December 31, 2006. A copy of the news release is filed with this Form 8-K as Exhibit 99.1 and is incorporated herein by reference.

WPS Resources will hold an earnings conference call on January 31, 2007 to discuss the 2006 financial performance of WPS Resources and its subsidiaries. For information on how to participate in the conference call, see the news release attached as Exhibit 99.1.

**Item 9.01 Financial Statements and Exhibits.**

(a) Not applicable.

(b) Not applicable.

(c) Exhibits. The following exhibit is being filed herewith:

|      |  |
|------|--|
| 99.1 | News Release dated January 31, 2007 reporting WPS Resources Corporation financial results for the quarter and year ended December 31, 2006 |
|------|--|

**SIGNATURES**

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 hereunto duly authorized.

**WPS RESOURCES CORPORATION**

By: /s/ Joseph P. O'Leary  
Joseph P. O'Leary  
Senior Vice President  
and Chief Financial Officer

Date: January 31, 2007

**WPS RESOURCES CORPORATION**

Exhibit Index to Form 8-K  
Dated January 31, 2007

**Exhibit  
Number**

99.1 News Release dated January 31, 2007 reporting WPS Resources Corporation  
financial results for the quarter and year ended December 31, 2006

