

WPS RESOURCES CORP  
Form 8-K  
November 21, 2006

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: November 21, 2006  
(Date of earliest event reported)

<u>Commission File Number</u>	<u>Registrant; State of Incorporation Address; and Telephone Number</u>	<u>IRS Employer Identification No.</u>
1-11337	WPS RESOURCES CORPORATION (A Wisconsin Corporation) 700 North Adams Street P. O. Box 19001 Green Bay, WI 54307-9001 (920) 433-4901	39-1775292
1-3016	WISCONSIN PUBLIC SERVICE CORPORATION (A Wisconsin Corporation) 700 North Adams Street P. O. Box 19001 Green Bay, WI 54307-9001 (800) 450-7260	39-0715160

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 8.01 Other Events.**

As a result of information recently becoming available to Wisconsin Public Service Corporation and to appropriately disclose relevant information to investors, WPS Resources and Wisconsin Public Service are filing this Form 8-K to update the risk factor entitled "Costs of environmental compliance, liabilities, fines, penalties and litigation could exceed our estimates" as reported in our Form 10-K Annual Report for the year ended December 31, 2005 and related portions of the corresponding risk factor reported in WPS Resources amended Form S-4 filed on October 17, 2006.

**Item 9.01 Financial Statements and Exhibits.**

(a) Not applicable.

(b) Not applicable.

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

99.1	Costs of environmental compliance, liabilities, fines, penalties and litigation could exceed our estimates
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**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/ Barth J. Wolf  
Barth J. Wolf  
Secretary and Manager - Legal Services

Date: November 21, 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.

**WISCONSIN PUBLIC SERVICE  
CORPORATION**

By: /s/ Barth J. Wolf  
Barth J. Wolf  
Secretary and Manager - Legal Services

Date: November 21, 2006

**WPS RESOURCES CORPORATION**

Exhibit Index to Form 8-K  
Dated November 21, 2006

**Exhibit  
Number**

99.1 Costs of environmental compliance, liabilities, fines, penalties and litigation could exceed our estimates

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