

WPS RESOURCES CORP  
Form 15-12B  
December 12, 2006

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM 15

**CERTIFICATION AND NOTICE OF TERMINATION OF REGISTRATION UNDER SECTION 12(g) OF THE SECURITIES EXCHANGE ACT OF 1934 OR SUSPENSION OF DUTY TO FILE REPORTS UNDER SECTIONS 13 AND 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934.**

Commission File Number: 1-11337

WPS RESOURCES CORPORATION  
(Exact name of registrant as specified in its charter)

700 North Adams Street  
P.O. Box 19001  
Green Bay, Wisconsin 54307-9001  
(920) 433-1727

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Common Share Purchase Rights  
(Title of each class of securities covered by this Form)

Common Stock, \$1 par value  
(Titles of all other classes of securities for which a duty to file reports under section 13(a) or 15(d) remains)

Please place an X in the box(es) to designate the appropriate rule provision(s) relied upon to terminate or suspend the duty to file reports:

Rule 12g-4(a)(1)(i)  Rule 12h-3(b)(1)(i)   
Rule 12g-4(a)(1)(ii)  Rule 12h-3(b)(1)(ii)   
Rule 12g-4(a)(2)(i)  Rule 12h-3(b)(2)(i)   
Rule 12g-4(a)(2)(ii)  Rule 12h-3(b)(2)(ii)   
Rule 15d-6

Approximate number of holders of record as of the certification or notice date: None\*

\* The rights to purchase common stock pursuant to the Rights Agreement, dated as of December 12, 1996, as amended, between the Company and American Stock Transfer & Trust Company, as successor in interest to U.S. Bank National Association and Firststar Trust Company (the "Rights Agreement"), expired on December 11, 2006. The Rights Agreement expired by its own terms and the Board of Directors of WPS Resources Corporation decided not to renew it. WPS Resources initially filed a Form 8-A to register the rights on December 13, 1996, which Form 8-A was subsequently amended on July 11, 2006.

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Pursuant to the requirements of the Securities Exchange Act of 1934, WPS Resources Corporation has caused this certification/notice to be signed on its behalf by the undersigned duly authorized person.

Date: December 12, 2006

By: /s/ Joseph P. O'Leary

Name: Joseph P. O'Leary

Title: Senior Vice President and  
Chief Financial Officer