WPS RESOURCES CORP Form 8-K April 04, 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: March 31, 2006 (Date of earliest event reported)

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

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:

le 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 7.01 Regulation FD Disclosure.

On April 3, 2006, WPS Resources Corporation issued a press release to announce the completion of its purchase of the Michigan natural gas distribution operations of Aquila, Inc. for approximately \$315 million including certain closing adjustments relating primarily to working capital totaling approximately \$45 million. The transaction is subject to post-closing adjustments to true up estimated closing costs when final accounting data is available. A copy of the press release issued by WPS Resources is furnished as Exhibits 99.1.

Forward-looking statements are subject to certain risks, trends, uncertainties, and other economic conditions that could cause actual results to differ materially from the expectations expressed in forward-looking statements. All forward-looking statements should be evaluated with the understanding of their inherent uncertainty.

#### Item 9.01 Financial Statements and Exhibits.

- (a) Not applicable.
- (b) Not applicable.
- (c) <u>Exhibits</u>. The following exhibits are being filed herewith:

99.1 Press Release of WPS Resources Corporation dated April 3, 2006.

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

Date: April 3, 2006

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#### WPS RESOURCES CORPORATION

Exhibit Index to Form 8-K Dated March 31, 2005

## Exhibit Number

99.1 Press Release of WPS Resources Corporation dated April 3, 2006.

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