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WPS RESOURCES CORP
Form RW
December 28, 2006

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VIA EDGAR

CLIENT/MATTER NUMBER
083697-0101

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, DC 20549

Re: **WPS Resources Corporation**
Registration Statement on Form S-3 (Registration No. 333-133194)

Ladies and Gentlemen:

WPS Resources Corporation, a Wisconsin corporation (the Registrant), hereby makes this application to withdraw the Post-Effective Amendment No. 1 to Registration Statement on Form S-3 (Registration No. 333-133194, which we refer to as the Registration Statement), filed by the Registrant with the Securities and Exchange Commission (the Commission) on August 27, 2006, together with all exhibits thereto (the Amendment). The Registration Statement is an automatic shelf registration statement. The Registrant is withdrawing the Amendment because it was incorrectly filed as a regular post-effective amendment, POS AM , and not as a post-effective amendment to an automatic shelf registration statement, POSASR .

The Registrant subsequently filed a POSASR Post-Effective Amendment No. 1 to the Registration Statement on December 4, 2006, which is not being withdrawn, but is to remain effective. The undersigned, on behalf of the Registrant, respectfully requests that the Commission grant the application of the Registrant to have the Amendment withdrawn and issue an appropriate order to be included in the files of the Registration Statement to the effect that the Amendment has been Withdrawn upon request of the registrant, the Commission consenting thereto.

Very truly yours,

/s/ Peter D. Fetzer

Peter D. Fetzer