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YP CORP  
Form 8-K  
August 23, 2004

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 (Date of earliest event reported) is August 20, 2004

YP CORP.

(Exact name of registrant as specified in its charter)

NEVADA	000-24217	85-0206668
----- (State or other jurisdiction of incorporation or jurisdiction)	----- (Commission File Number)	----- (IRS Employer Identification Number)
4940 E. JASMINE STREET, SUITE 105, MESA, ARIZONA		85205
----- (Address of principal executive office)		----- (Zip Code)

Registrant's telephone number, including area code: (480) 654-9646

YP.NET, INC.  
(former name)

Item 7. EXHIBITS.

EXHIBIT NO.	ITEM
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99.1	Press Release dated August 20, 2004 reporting the Registrant's earnings for the third fiscal quarter ended June 30, 2004.
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Item 12. RESULTS OF OPERATIONS AND FINANCIAL CONDITION.

On August 20, 2004, YP Corp. issued a press release announcing its earnings for the third quarter ended March 31, 2004. A copy of the press release is attached as Exhibit 99.1.

The information in this Form 8-K and the Exhibit attached hereto shall not be deemed "filed" for purposes of Section 18 of the Securities Act of 1934, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1934, except as shall be expressly set forth by specific reference in such filing.

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

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undersigned hereunto duly authorized.

Date: August 20, 2004

YP CORP.

/s/ Peter Bergmann

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Peter Bergmann, Chairman and Chief  
Executive Officer