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YP CORP  
Form 8-K  
May 28, 2004

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549

FORM 8-K

CURRENT REPORT  
PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES AND EXCHANGE ACT OF 1934

Date of Report (Date of earliest reported event): May 27, 2004

YP CORP.  
(Exact name of registrant as specified in charter)

NEVADA (State or other jurisdiction of Incorporation)	000-24217 (Commission File Number)	85-0206668 (IRS Employer Identification No.)
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4840 EAST JASMINE STREET, SUITE 105, MESA, ARIZONA (Address of principal executive offices)	85205 (Zip Code)
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Registrant's telephone number, including area code: (480) 654-9646

YP.NET, INC.  
(former name)

ITEM 7. EXHIBITS.

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EXHIBIT NO. ITEM  
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99.1	Press Release titled "YP Corp Announces Morris & Miller, Ltd. and Mathew and Markson, Ltd. Declaration of Beneficial Ownership"
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ITEM 9. REGULATION FD DISCLOSURE

On May 27, 2004, YP Corp. ("YP") announced that Morris & Miller, Ltd. and Mathew and Markson, Ltd., its two largest shareholders, had disclosed the identity of their beneficial owners. A copy of the press release is attached to this report as Exhibit 99.1.

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This information is being disclosed pursuant to Regulation FD. Accordingly, 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 undersigned hereunto duly authorized.

YP CORP.

Date: May 27, 2004  
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By: /s/ Angelo Tullo  
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Angelo Tullo, Chairman and Chief  
Executive Officer