

YP CORP  
Form 8-K  
December 30, 2004

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**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 December 29, 2004

**YP CORP.**

(Exact name of registrant as specified in its charter)

**Nevada**  
(State or other jurisdiction of  
incorporation or jurisdiction)

**000-24217**  
(Commission File Number)

**85-0206668**  
(IRS Employer Identification  
Number)

**4940 E. Jasmine Street, Suite 105, Mesa,**  
**Arizona**  
(Address of principal  
executive office)

**85205**  
(Zip Code)

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

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 (*see* General Instruction A.2. below):

- 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))
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**Item 2.02. Results of Operations and Financial Condition**

On December 29, 2004, YP Corp. issued a press release announcing its earnings for its fiscal year ended September 30, 2004. A copy of the press release is furnished as Exhibit 99.1.

**Item 9.01. Exhibits.**

<b><u>Exhibit No.</u></b>	<b><u>Item</u></b>
99.1	Press Release dated December 29, 2004 reporting the Registrant's earnings for the fiscal period ended September 30, 2004.

**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.

Date: December 29, 2004

YP CORP.

/s/ Peter Bergmann  
Peter Bergmann,  
Chairman and Chief Executive Officer

