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SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

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**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 October 12, 2005

**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 October 12, 2005, YP Corp. issued a press release announcing updated earnings guidance for its fiscal quarter ended September 30, 2005. 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.

**Item 9.01. Financial Statements and Exhibits.****Exhibit No.****Item**[99.1](#)

Press Release dated October 12, 2005.

**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: October 12, 2005

YP CORP.

/s/ Peter Bergmann

Peter Bergmann, Chairman and Chief Executive Officer

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**Investor Contact:**

Chris Broquist  
Chief Financial Officer  
(480) 325-4358  
[chrisb@ypcorp.com](mailto:chrisb@ypcorp.com)

**YP CORP. ELIMINATES DIVIDEND PAYMENTS AND ANNOUNCES UPDATED GUIDANCE FOR THE FISCAL  
QUARTER ENDED SEPTEMBER 30, 2005**

**Company to Use Cash Reserves for Stock Repurchase Program and Company Growth**

MESA, Ariz.-(BUSINESS WIRE)-October 12, 2005- YP Corp. (OTC BB: YPNT), a leading provider of Internet yellow pages and related services, announced that it will not pay a quarterly dividend for the fourth fiscal quarter ended September 30, 2005 and its board of directors does not expect to resume the declaration of dividends for the foreseeable future. This action will preserve approximately \$500,000 in cash per quarter, which the Company expects to reinvest in its growth and the stock repurchase program. The Company announced its stock repurchase program in May 2005 and reacquired 601,250 shares of its common stock under the repurchase program during the fourth fiscal quarter for \$558,901. Previously, the Company had paid six consecutive quarterly dividends of \$.01 per share.

For the fiscal quarter ended September 30, 2005, the Company expects to report approximately \$6,000,000 in net revenues and a loss of no more than \$500,000, which will include one-time charges of approximately \$292,000 for the accelerated final payments under certain consulting agreements to former officers and a final severance payment to the former COO. We are currently in process of closing our year and beginning the audit process. As such, financials will be made available at the time we file our Annual Report on Form 10-K, which we expect to file in December of this year.

**About YP Corp.**

YP Corp., a leading provider of Internet-based Yellow Pages services, offers an Internet Advertising Package™ (“IAP”) that includes a Mini-WebPage™ and Preferred Listing through its Yellow Pages web site at [www.YP.Com](http://www.YP.Com). The Company’s web site contains listings for approximately 17 million businesses in the United States.

YP Corp. also provides an array of other Internet services that complement its Yellow Pages web site, including an Internet Dial-Up Package™ (dial-up Internet access) and QuickSite™ (web site design & hosting services).

YP Corp. is a longstanding member, exhibitor and sponsor of the two major Yellow Pages trade associations - Yellow Page Integrated Media Association (YPIMA), the major trade association of Yellow Pages publishers throughout the world, and the Association of Directory Publishers (ADP), which mostly represents independent Yellow Pages publishers. YP Corp. is based in Mesa, AZ and Las Vegas, NV. For more information, visit the web site at [www.YP.Com](http://www.YP.Com).

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**Forward-looking Disclaimer**

This press release includes statements that constitute “forward-looking statements,” which include the company’s intent to continue with its stock repurchase program and grow the company. Forward-looking statements involve risks, uncertainties and other factors that may cause actual results, performance or achievements of YP Corp. and its subsidiary to be materially different from those expressed or implied by such forward-looking statements. Specific forward looking statements contained in this press release include, without limitation, the Company’s expected earnings and filing date of its Annual Report. Factors that may affect forward-looking statements and the Company’s business generally include but are not limited to (i) the risk factors and cautionary statements made in the Company’s Annual Report on Form 10-KSB for the fiscal year ended September 30, 2004; and (ii) other factors that YP Corp. is currently unable to identify or quantify, but may exist in the future.

Forward-looking statements speak only as of the date the statement was made. YP Corp. does not undertake and specifically declines any obligation to update any forward-looking statements.

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