UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

FORM 12b-25

NOTIFICATION OF LATE FILING

(CHECK O	ONE):	□ Form 10-K	☐ Form 20-F	☐ Form 11-K	☑ Form 10-Q	☐ Form N-SAR	
		For I	Period Ended: June 30, 200	4			
			ransition Report on Form 10				
			cansition Report on Form 20 cansition Report on Form 1				
			ransition Report on Form 10 ransition Report on Form N	-			
			he Transition Period Ended				
No	thing ir	this form shall be co	onstrued to imply that th	e Commission ha	s verified any informa	ntion contained herein.	
If the notific	ication re	elates to a portion of th	e filing checked above, ide	ntify the item(s) to	which the notification r	elates:	
							_
PART I	REGIS	STRANT INFORMA	ATION				
YP							
CORP.							_
Full Name	of Regis	strant					
YP.NET,							
INC.	:c A	1:1-1-					_
Former Nai			0				
		STREET, SUITE 150					_
		al Executive Office (Si	treet and Number)				
MESA, AR							_
City, State a	and Zip	Code					
PART II -	- RULI	ES 12b-25(b) AND (c	2)				
		t could not be filed w e completed. (Check b		or expense and the	e registrant seeks relief	pursuant to Rule 12b-25(b), the
(a)		he reasons described apense;	in reasonable detail in Part	t III of this form	could not be eliminated	without unreasonable effort	ort o
(b)							
\boxtimes	tr	thereof, will be filed on or before the 15th calendar day following the prescribed due date; or the subject quarterly repor transition report on Form 10-Q, or portion thereof will be filed on or before the fifth calendar day following the prescri due date; and					
(c)) Ti	he accountant's statem	ent or other exhibit required	1 by Rule 12b-25(c) has been attached if a	pplicable.	
PART III-	—NAR	RATIVE					
)-Q, N-SAR, or the trai	nsition report or portion the	ereof
could not be	e filed v	ithin the prescribed po	eriod. (Attach Extra Sheets	if Needed)			
						of Chief Executive Officer of the Company. The proce	
						cal year could not be comp eeds additional time to asco	
		ompleteness of the info er than 5 days after its		he Form 10-QSB.	The registrant undertak	tes the responsibility to file	such
		R INFORMATION					
			person to contact in regard	to this notification			
(1) IN			person to contact III regald			654 0646	
	PEIT	(Name)	(Ai	480 rea Code)	(Tele	ephone Number)	
(2) Ha	ave all o	ther periodic reports re	equired under Section 13 or	15(d) of the Secu	rities Exchange Act of	1934 or Section 30 of the	
In	vestmer	t Company Act of 194		months or for such		registrant was required to f	ile
					☑ 1	res [□No
(2)						4-1-46-1	
			ant change in results of open ents to be included in the su			the last fiscal year will be	
					☑ :	res [⊐ No
							_
		lanation of the anticipa lts cannot be made. Se		and quantitatively	, and, if appropriate, sta	ate the reasons why a reason	nable
				2	2		

(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

Date: August 14, 2004

By:/s/ Peter J. Bergmann
Peter J. Bergmann
Chief Executive Officer

EXHIBIT A

Based upon unaudited and unreviewed financial statements, the registrant anticipates reporting consolidated revenues of \$18,236,510 and \$8,013,045 for the three-month periods ended June 30, 2004 and 2003, respectively. These numbers currently are unaudited and unreviewed. At this time, the registrant is unable to provide a reasonable estimate of expenses, operating income or net income due to the unavailability of certain accruals and expenses that may or may not significantly affect those numbers.

Disclosures of financial information contained herein are estimates based on current information and reasonable assumptions, and such financial information and assumptions are subject to further review by the registrant and its independent auditors.