

# FORM 3

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

### INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

#### OMB APPROVAL

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(Print or Type Responses)

1. Name and Address of Reporting Person * COOPER ILSE F		2. Date of Event Requiring Statement (Month/Day/Year) 05/15/1999		3. Issuer Name <b>and</b> Ticker or Trading Symbol YP CORP [YPNT]	
(Last) (First) (Middle) WOODS CENTRE FRIARS HILL ROAD, P O BOX W1407		4. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input type="checkbox"/> Director <input checked="" type="checkbox"/> 10% Owner <input type="checkbox"/> Officer (give title below) <input type="checkbox"/> Other (specify below)		5. If Amendment, Date Original Filed (Month/Day/Year)	
(Street) ST JOHNS, B9 00000				6. Individual or Joint/Group Filing (Check Applicable Line) <input type="checkbox"/> Form filed by One Reporting Person <input checked="" type="checkbox"/> Form filed by More than One Reporting Person	
(City)	(State)	(Zip)			

#### Table I - Non-Derivative Securities Beneficially Owned

1. Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)
Common Stock	900,000 (1)	I	See Footnote (2)

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly. SEC 1473 (7-02)

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

#### Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)		3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)		4. Conversion or Exercise Price of Derivative Security	5. Ownership Form of Derivative Security: Direct (D) or Indirect (I) (Instr. 5)	6. Nature of Indirect Beneficial Ownership (Instr. 5)
	Date Exercisable	Expiration Date	Title	Amount or Number of Shares			

## Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
COOPER ILSE F WOODS CENTRE FRIARS HILL ROAD P O BOX W1407 ST JOHNS, B9 00000		X		
MATHEW & MARKSON, LTD WOODS CENTRE FRIARS HILL ROAD		✓		

PO BOX W1407  
ST JOHNS, B9 00000

## Signatures

/s/ Ilse F. Cooper		12/20/2005
<small>--Signature of Reporting Person</small>		<small>Date</small>
/s/ Ilse F. Cooper, Managing Director of Mathew and Markson, Ltd.		12/20/2005
<small>--Signature of Reporting Person</small>		<small>Date</small>

## Explanation of Responses:

- \* If the form is filed by more than one reporting person, *see* Instruction 5(b)(v).
- \*\* Intentional misstatements or omissions of facts constitute Federal Criminal Violations. *See* 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).
- (1) See Explanation (Exhibit 99).
- (2) Owned by the Reporting Person through Mathew and Markson, Ltd., a company jointly owned by the Reporting Person and her sister, and of which the Reporting Person is the Managing Director.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *See* Instruction 6 for procedure.

Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.

\* Explanation of Responses

As was reported in a Form 8-K filed on March 29, 1999, Mathew and Markson, Ltd. (and its sister company, Morris & Miller, Ltd.) initially acquired the Shares of Common Stock of the Issuer which are the subject of this Report pursuant to an agreement (the "Stock Purchase Agreement") signed and executed on March 16, 1999, between Telco Billing, Inc.; Mathew and Markson, Ltd.; Morris Miller, Ltd.; and RIGL Corporation ("RIGL"), which was the former name of the Issuer. Mathew and Markson, Ltd. and Morris & Miller, Ltd. were the sole shareholders of Telco.

Pursuant to the Stock Purchase Agreement, Mathew and Markson, Ltd. surrendered its shares of Telco, and, in exchange, it received 900,000 Shares of RIGL.

In addition, and in connection with the acquisition of Telco, RIGL also agreed to pay Mathew & Markson, Ltd. \$5,000,000 as a discounted accelerated royalty payment for a 20-year license of the URLYellow-Page.Net.