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YP NET INC
Form 8-K
February 24, 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): February 23, 2004

YP.NET, INC.

(Exact name of registrant as specified in charter)

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| 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) |
|---|------------------------------|

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

ITEM 7. FINANCIAL STATEMENTS AND EXHIBITS.

(c) Exhibits. The following documents are filed as exhibits to this report:

99.1 Investor Fact Sheet

ITEM 9. REGULATION FD DISCLOSURE (INFORMATION FURNISHED UNDER ITEM 12, "RESULTS OF OPERATIONS AND FINANCIAL CONDITION").

The information contained in this Current Report is intended to be furnished under Item 12, "Results of Operations and Financial Condition," and is provided under Item 9 pursuant to interim guidance issued by the Securities and Exchange Commission in Release Nos. 33-8216 and 34-47583. As such, the information hereunder shall not be deemed to be "filed" for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), or otherwise subject to the liabilities of that section, nor shall it be

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incorporated by reference into a filing under the Securities Act of 1933, as amended, or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

A copy of the investor fact sheet of YP.Net, Inc. is filed herewith as Exhibit 99.1 and is incorporated herein by reference.

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.NET, INC.

Date: February 23, 2004

/s/ ANGELO TULLO

Angelo Tullo,
Chief Executive Officer