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COOPER ILSE F  
Form SC 13D/A  
February 06, 2006

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

Schedule 13D/A

Under the Securities Exchange Act of 1934

(Amendment Number 3)

YP Corp.

-----  
(Name of Issuer)

Common Stock, Par Value \$0.001 per share

-----  
(Title of Class of Securities)

987824109

-----  
(CUSIP Number)

Ilse F. Cooper  
Woods Centre, Friar's Hill Road  
Suite 1407  
St. John's Antigua, West Indies  
(268) 562-1122

-----  
(Name, Address and Telephone Number of Person  
Authorized to Receive Notices and Communications)

December 15, 2003 (Estimated)

-----  
(Date of Event which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of ss.240.13d-1(e), 240.13d-1(f) or 240.13d-1(g), check the following box.

Note: Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See ss.240.13d-7 for other Parties to whom copies are to be sent.

\* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the

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Notes).

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1. NAMES OF REPORTING PERSONS

Ilse F. Cooper  
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2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP \*

(a)

(b)   
-----

3. SEC USE ONLY  
-----

4. SOURCE OF FUNDS \*

OO  
-----

5. CHECK IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO  
ITEMS 2(d) OR 2(e)

-----

6. CITIZENSHIP OR PLACE OF ORGANIZATION

Switzerland  
-----

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

7. SOLE VOTING POWER

-0- Shares  
-----

8. SHARED VOTING POWER

10,575,062 Shares  
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9. SOLE DISPOSITIVE POWER

-0- Shares  
-----

10. Shared Dispositive Power

10,575,062 Shares  
-----

11. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

10,575,062 Shares  
-----

12. CHECK IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES \*

-----

13. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 11

21.78%  
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14. TYPE OF REPORTING PERSON

IN  
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-----  
1. NAMES OF REPORTING PERSONS

Mathew and Markson, Ltd.

-----  
2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP \*

(a)

(b)

-----  
3. SEC USE ONLY

-----  
4. SOURCE OF FUNDS \*

OO

-----  
5. CHECK IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO  
ITEMS 2(d) OR 2(e)

-----  
6. CITIZENSHIP OR PLACE OF ORGANIZATION

Antigua and Barbuda

-----  
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

7. SOLE VOTING POWER

-0- Shares

-----  
8. SHARED VOTING POWER

10,575,062 Shares

-----  
9. SOLE DISPOSITIVE POWER

-0- Shares

-----  
10. SHARED DISPOSITIVE POWER

10,575,062 Shares

-----  
11. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

10,575,062 Shares

-----  
12. CHECK IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES \*

-----  
13. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 11

21.78%

-----  
14. TYPE OF REPORTING PERSON

CO

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This amendment (the "Amendment") amends and supplements the Statement on Schedule 13D, (the "Original Statement"), previously filed with the Securities and Exchange Commission (the "SEC") on April 8, 1999, by Mathew and Markson, Ltd., an Antigua and Barbuda corporation ("Mathew and Markson").

This Amendment is being filed by Ilse F. Cooper, an Individual, together with Mathew and Markson (together, the "Reporting Persons"), with respect to their beneficial ownership of the common stock (the "Common Stock" or the "Shares"), Par Value \$0.001 per share, of YP Corp., a Nevada corporation, formerly known as RIGL Corporation (the "Issuer").

ITEM 1. SECURITY AND ISSUER

This Amendment relates to the Shares of the Issuer, which has its principal offices at 4840 East Jasmine Street, Suite 105, Mesa, Arizona.

ITEM 2. IDENTITY AND BACKGROUND

(a)

This Amendment is being filed by Mathew and Markson. Mathew and Markson was formed for the purpose of acquiring and managing assets.

This Amendment is also being filed by Ilse F. Cooper for Mathew and Markson and on behalf of herself as well. Since Ms. Cooper serves as the Managing Director of Mathew and Markson, she may be deemed to control, directly or indirectly, Mathew and Markson and to beneficially own the shares of Common Stock being reported on this Amendment by Mathew and Markson.

Ms. Cooper is also the Managing Director of Morris & Miller, Ltd., another corporation which is a Direct Owner of shares of the Common Stock of the Issuer. However, Ms. Cooper, for Mathew and Markson and for and on behalf of herself as well, hereby declares that the filing of the Original Statement and this Amendment shall not be construed as an admission that Morris & Miller, Ltd. is a beneficial owner of the shares of Common Stock of the Issuer covered by the Original Statement and this Amendment, or that Mathew and Markson is a beneficial owner of the shares of Common Stock of the Issuer covered by any Statements and Amendments which may be filed by Morris & Miller, Ltd. on Schedule 13D.

(b)

Information as to Ilse F. Cooper

Name:	Ilse F. Cooper
State of Residence:	Antigua, West Indies
Principal Business:	Investor
Address of her Principal Business:	Woods Centre, Friar's Hill Road Suite 1407 St. John's Antigua, West Indies
Address of her Principal Office:	Woods Centre, Friar's Hill Road Suite 1407 St. John's Antigua, West Indies

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Convictions  
in the last 5 years: None

Securities law  
violations  
in the last 5 years: None

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Information as to Mathew and Markson, Ltd.

Name: Mathew and Markson, Ltd.  
State of Incorporation: Antigua and Barbuda  
Principal Business: Investments  
Address of  
its Principal Business: Woods Centre, Friar's Hill Road  
Suite 1407  
St. John's Antigua, West Indies

Address of  
its Principal Office: Woods Centre, Friar's Hill Road  
Suite 1407  
St. John's Antigua, West Indies

Convictions  
in the last 5 years: None

Securities law  
violations  
in the last 5 years: None

ITEM 3. SOURCE AND AMOUNT OF FUNDS OR OTHER CONSIDERATION

As was reported in a Schedule 13D filed on April 8, 1999 (and a Form 8-K filed on March 29, 1999), Mathew and Markson (and its sister company, Morris & Miller, Ltd.) initially acquired shares of Common Stock of the Issuer pursuant to an agreement (the "Stock Purchase Agreement") signed and executed on March 16, 1999, between Telco Billing, Inc.; Mathew and Markson; Morris & Miller, Ltd.; and RIGL Corporation ("RIGL"), which was the former name of the Issuer. Mathew and Markson and Morris & Miller, Ltd. were the sole shareholders of Telco.

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

Subsequently, as reported in a Form 8-K filed on June 30, 1999, on June 15, 1999, 6,750,000 additional Shares of Common Stock of the Issuer were issued to Mathew and Markson pursuant to the Stock Purchase Agreement.

Subsequently, as reflected in a Form 10-KSB filed on September 19, 2000, as of June 30, 2000, Mathew and Markson had disposed of 50,000 Shares of Common Stock of the Issuer. This transaction was a gift.

Therefore, as of June 30, 2000, Mathew and Markson held 7,600,000 Shares of the Issuer's Common Stock.

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

Subsequently, in settlement of the Issuer's breach of, and noncompliance with, the original Acquisition Agreement and Extension Agreement with Telco (dated June 16, 1999), the Issuer agreed to pay \$550,000.00 to Mathew and Markson, and ultimately issued 2,975,062 shares of its Common Stock at \$0.09 per share, which value was based upon the average Bid and Ask Prices as of September 25, 2001.

Thus, as was reflected in a schedule prepared by the Issuer's Transfer Agent, as of December 15, 2003, Mathew and Markson held 10,575,062 Shares.

Therefore, this Amendment is being filed to indicate that as of December 15, 2003, the Transfer Agent's records reflect that the total number of Shares of Common Stock of the Issuer held by Mathew and Markson was as follows:

Prior Balance	7,600,000 Shares
Addition	2,975,062 Shares
New Balance	10,575,062 Shares

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### ITEM 4. PURPOSE OF TRANSACTION

The Shares were originally acquired by the Reporting Persons for investment purposes. The Reporting Persons acquired the Shares in order to obtain a substantial equity position in the Issuer based on the Reporting Persons' belief that the Common Stock represented an attractive investment opportunity.

The purpose of this transaction was to settle a dispute between Mathew and Markson and the Issuer.

Depending upon overall market conditions, or other investment opportunities available to the Reporting Persons in the Issuer, or through the availability of additional Shares at attractive prices, the Reporting Persons may endeavor to increase their position in the Issuer through, among other things, the purchase of shares of Common Stock on the open market or in private transactions or otherwise, on such terms and at such times as the Reporting Persons may deem advisable. The Reporting Persons anticipate that, from time to time, they may communicate with the Issuer regarding the composition of Management and the Issuer's business and strategic opportunities, and they may identify to the Issuer such strategic opportunities and alternatives to be considered by the Issuer.

Other than as set forth in this Amendment, and as of the date it should have been filed, neither of the Reporting Persons has any plans or proposal that relate to or would result in any of the results specified in Paragraphs (a) through (j) of ITEM 4 of this Amendment.

### ITEM 5. INTEREST IN SECURITIES OF THE ISSUER

(a) Aggregate number of shares:

The Reporting Persons beneficially own an aggregate of 10,575,062 shares

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of Common Stock of the Issuer representing approximately 21.78 % of the issued and outstanding shares of Common Stock of the Issuer.

The percentage ownership of the Reporting Persons in the Issuer's Common Stock is based on 48,560,802 issued and outstanding shares of the Common Stock as of December 26, 2003, as reported by the Issuer in its Report on Form 10-KSB for KSB for the fiscal year ended September 30, 2003.

Since Ms. Cooper may be deemed to control, directly or indirectly, Mathew and Markson, she may be deemed to have the power to direct the vote or disposition of the Shares, and accordingly, she may be deemed, for purposes of determining beneficial ownership pursuant to Rule 13d-3 under the Exchange Act, to beneficially own the Shares held by Mathew and Markson.

(b) Number of shares with sole voting and disposition power:

Mathew and Markson directly owns the Shares and has the power to vote or direct the vote and to dispose or direct the disposition of the Shares.

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Since Ms. Cooper may be deemed to control, directly or indirectly, Mathew and Markson, she may be deemed to have shared power to vote or direct the vote and to dispose or direct the disposition of the Shares, and she may be deemed, for purposes of determining beneficial ownership pursuant to Rule 13d-3 under the Exchange Act, to beneficially own the shares of Common Stock held by Mathew and Markson.

(c) Transactions effected during the last sixty days:

None.

(d) Other Persons with the right to receive or the power to direct the receipt of dividends:

Although Ms. Cooper and her sister, Ms. Anita Bachman, jointly own Mathew and Markson, and although Ms. Cooper and her sister have the right to receive or the power to direct the receipt of dividends from, or the proceeds from the sale of the Shares owned by Mathew and Markson, Ms. Cooper serves as the Managing Director of Mathew and Markson.

(e) Date on Which Reporting Persons cease being 5% Beneficial Owners:

Not applicable.

### ITEMS 6. CONTRACTS, ARRANGEMENTS, UNDERSTANDINGS OR RELATIONSHIPS WITH RESPECT TO SECURITIES OF THE ISSUER

Ms. Cooper provides management services to Mathew and Markson in her capacity as the Managing Director of Mathew and Markson. There is no formal or written Management Agreement between Mathew and Markson and Ms. Cooper.

### ITEM 7. MATERIAL TO BE FILED AS EXHIBITS

Exhibit A - Joint Filing Agreement

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SIGNATURES

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true and complete.

Name of Reporting Person

Date

MATHEW AND MARKSON, LTD.

By: /s/ Ilse F. Cooper

January 31, 2006

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Ilse F. Cooper, Managing Director

ILSE F. COOPER

By: /s/ Ilse F. Cooper

January 31, 2006

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Ilse F. Cooper

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EXHIBIT A

JOINT FILING AGREEMENT

The undersigned agree that this Amendment, dated January 31, 2006, relating to the Common Stock of YP Corp., shall be filed on behalf of the undersigned.

Name of Reporting Person

Date

MATHEW AND MARKSON, LTD.

By: /s/ Ilse F. Cooper

January 31, 2006

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Ilse F. Cooper, Managing Director

ILSE F. COOPER

By: /s/ Ilse F. Cooper

January 31, 2006

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Ilse F. Cooper

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