YELP INC Form SC 13G/A September 09, 2013

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

SCHEDULE 13G

Under the Securities exchange Act of 1934

(Amendment No. 2)*

YELP INC

(NAME OF ISSUER)

COM NEW

(TITLE OF CLASS OF SECURITIES)

985817105

(CUSIP NUMBER)

August 31, 2013

(Date of event which requires filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

X Rule 13d-1(b) Rule 13d-1(c) Rule 13d-1(d)

* 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 the disclosures provided in a prior cover page.

The information required in 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 Notes).

(CONTINUED ON FOLLOWING PAGE(S))

CUSIP NO. 985817105 13G

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1. NAME OF REPORTING PERSON S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

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	A	lliance	eBernstein LP		13-3434400				
2.	CHEC	K THE Z	APPROPRIATE B	OX IF .	A MEMBER OF A	A GROUP *		. ,	[] [X]
3.	SEC 1	USE ON	LY						
4.			P OR PLACE OF elaware	ORGAN	IZATION				
		l Augus	ER OF SHARES BENEFICIALLY OWNED AS OF st 31, 2013 BY EACH REPORTING PERSON WITH:	6. S. 7. S	HARED VOTING OLE DISPOSITI	POWER IVE POWER		294,8 294,8	0
9.	REPO	RTING 1	AMOUNT BENEFI PERSON construed as				ownership)	294,8	323
10.	CHECI SHARI		IF THE AGGREG	ATE AM	OUNT IN ROW	(9) EXCLUD	ES CERTAIN		[X]
			CLASS REPRES PORTING PERSC		BY AMOUNT IN	ROW 9		0.	.7%
			* SEE IN	STRUCT	IONS BEFORE F	FILLING OU	Τ!		
CUSIE	P NO.	98581	7105	13	G		Page 3 of 5) Pages	
Item	1(a)	Name YELP	of Issuer: INC						
Item	1(b)	706 M	ss of Issuer' ISSION ST, 71 RANCISCO, CA	H FLOO	-	ive Office	s:		
Item	2(a)	Allia 1345 Z	o) of Person Fil nceBernstein Avenue of the rk, N.Y. 101	L.P Ameri		Principal	Business Of	fice:	
(212	2-756	-4542)	lets, please with any que ings@alliance	stions	. All other o				

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Item 2(c) Citizenship: Delaware

Item 2(d) Title of Class of Securities: COM NEW

Item 2(e) Cusip Number: 985817105

Item 3. Type of Reporting Person: Registered Investment Advisor

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Item 4. Ownership as of 08/31/2013

- (a) Amount Beneficially Owned: 294,823 shares of common stock acquired solely for investment purposes on behalf of client discretionary investment advisory accounts*
- (b) Percent of Class: 0.7%
- (c) Deemed Voting Power and Disposition Power:

(i)	(ii)	(iii)	(iv)
Deemed	Deemed	Deemed	Deemed
to have	to have	to have	to have
Sole Power	Shared Power	Sole Power	Shared Power
to Vote	to Vote	to Dispose	to Dispose
or to	or to	or to	or to
Direct	Direct	Direct the	Direct the
the Vote	the Vote	Disposition	Disposition

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AllianceBernstein 294,823 0 294,823 0
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*AllianceBernstein L.P. is a majority owned subsidiary of AXA Financial, Inc. and an indirect majority owned subsidiary of AXA SA. AllianceBernstein operates under independent management and makes independent decisions from AXA and AXA Financial and their respective subsidiaries and AXA and AXA Financial calculate and report beneficial ownership separately from AllianceBernstein pursuant to guidance provided by the Securities and Exchange Commission in Release Number 34-39538 (January 12, 1998).

AllianceBernstein may be deemed to share beneficial ownership with AXA reporting persons by virtue of 0 shares of common stock acquired on behalf of the general and special accounts of the affiliated entities for which AllianceBernstein serves as a subadvisor. Each of AllianceBernstein and the AXA entities reporting herein acquired their shares of common stock for investment purposes in the ordinary course of their investment management and insurance businesses.

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Item 5. Ownership of Five Percent or Less of a Class: If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following.

[X]

Item 6. Ownership of More than Five Percent on behalf of Another Person. N/A

Item 7. Identification and Classification of the Subsidiary which Acquired the Security Being Reporting on by the Parent Holding Company: N/A

Item	8.	Identification and	Classification	of	Members	of	the	Group.	N/A
Item	9.	Notice of Dissolut	ion of Group:						N/A

Item 10. Certification:

By signing below I certify that to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

Signature

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

Date: September 3, 2013, ALLIANCEBERNSTEIN L.P.

/s/ Laurence Bertan

Name: Laurence Bertan Title: SVP and Head of Regulatory Reporting