

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
DIVISION OF CORPORATION FINANCE
OFFICE OF CHIEF COUNSEL
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David M. Lynn, Chief Counsel

FACSIMILE COVER SHEET

DATE:	April 6, 2007	No. of Pages	(including this cover sheet): 2
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MESSAGE

RE: Yahoo! Inc. – Shareholder Proposal Submitted by Jing Zhao and Andrew Zhao

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March 29, 2007

**Response of the Office of Chief Counsel
Division of Corporation Finance**

Re: Yahoo! Inc.
Incoming letter dated February 7, 2007

The proposal relates to implementation of a "Global Internet" policy.

There appears to be some basis for your view that Yahoo! may exclude the proposal under rule 14a-8(f). We note that the proponents appear to have failed to supply, within 14 days of receipt of Yahoo!'s request, documentary support evidencing that they satisfied the minimum ownership requirement for the one-year period as of the date that they submitted the proposal as required by rule 14a-8(b). Accordingly, we will not recommend enforcement action to the Commission if Yahoo! omits the proposal from its proxy materials in reliance on rules 14a-8(b) and 14a-8(f). In reaching this position, we have not found it necessary to address the alternative bases for omission upon which Yahoo! relies.

Sincerely,



Derek B. Swanson
Attorney-Adviser