

160 Maidenhair Ct.
San Ramon, CA 94582
March 15, 2007

Office of Chief Counsel
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street NE
Washington D. C. 20549

Re: Yahoo! Stockowner Proposal

Dear Madams/Sirs:

This responds to a letter of March 12, 2007, from Christina Lai, Senior Legal Director for Yahoo! with respect to my and Andrew Zhao's stockowner proposal.

With respect to our providing our ownership of Yahoo! shares for over one year, we have provided sufficient evidence with our first submission on time. Since Yahoo! had the difficulty to accept our ownership fact, as shown in their February 7, 2007 letter, we followed up with further evidence from TD Ameritrade to help Yahoo! to confirm our ownership, with good faith of constructive compliance with the rules. Even though Yahoo! did not find any evidence that we did not hold our Yahoo! stock continuously (we did not take any action after purchasing these shares several years ago), Yahoo! spent so much efforts to deny the simple fact of our ownership. As a matter of fact, I attended Yahoo! stockholders meeting in 2005 and raised this same issue in the Q&A session, and received Mr. Terry Semel's long uncomfortable explanation. Yahoo! could easily check the video record of this meeting, or just call TD Ameritrade to confirm our ownership. It is better if Yahoo! could focus on main relevant issues to rebut our arguments, and the best way is to put our proposal to vote at the 2007 annual shareholders meeting to trust our shareholders.

From Yahoo!'s handling of this case, we are deeply concerned of Yahoo!'s management of similar situations regarding international Internet business. For example, in the case of Shi Tao's arrest (I just talked to Shi Tao's brother Shi Hua last night), it is relatively easy to solve it to help Shi Tao, the Chinese authorities and Yahoo! itself. However, not only this case damaged Yahoo! costly without resolution until today, now another victim (Wang Xiaoning)'s wife comes to the U.S. to sue Yahoo!. Last year, when I guided some media friends, including "Reporters Without Borders," to visit Yahoo! HQ, Yahoo! mobilized contractor workers to block and threaten to call Sunnyvale police to expel us, I realized how poor Yahoo! was handling this kind of business. (That time I called Yahoo!, in vain though.) Yahoo!'s management of business needs improvement, and our proposal is just one starting step of contribution.

Secondly, our offer to amend our proposal still stands, if the SEC so requires. Oftentimes there are changes made to stockowner proposals after the original submission. Some are made in conformance with SEC comments. We stand ready and able to allow Yahoo! to accept our proposed amendments now or whenever the SEC suggests. This is just another good faith of harmony to reduce difference between Yahoo! and us.

Please do not let the proposed omission to proceed. This issue is too big to ignore. Not only it helps Internet users all over the world, it actually also helps Yahoo! in long term.

Respectfully,

Jing Zhao

cc: Ms. Christina Lai (via fax), Mr. Andrew Zhao, Ms. Ann Lau (via email)