

160 Maidenhair Ct.  
San Ramon, CA 94582  
April 4, 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! Stockholder Proposal**

Dear Madams/Sirs:

This is in response to a letter dated March 30, 2007, from Christina Lai, Senior Legal Director of Yahoo! which forwarded proposed opposition statement against our stockholder proposal.

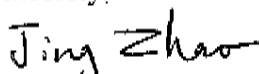
The opposition statement has misleading language which you should not permit to be included.

In the paragraph starts with "To further advance thinking...." it says that "Yahoo!...is actively engaged in a formal dialogue that includes...." There is no evidence of any "formal dialogue" with any of the listed groups or what a "formal dialogue" would be. There is no confirmation from any of these groups to any direct "formal dialogue" with Yahoo! The paragraph is misleading if it means that Yahoo! itself has no "formal dialogue", but somehow it does something with the two organizations "Business for Social Responsibility" and "Center for Democracy & Technology" which have some undefined "formal dialogue" going on with the listed groups. Yahoo! should produce such "formal dialogue" documents, or drop any such references.

In addition, the statement states, "This diverse group has made a formal and public commitment...." There is no evidence that all of the enumerated groups have acted together in the manner that Yahoo! asserts. I know of no pronouncement from the collection of organizations numbered (i) through (iv) on this subject. Yahoo! should be required to produce such a written pronouncement to substantiate its claim. Otherwise the offending paragraph should be deleted, and the names of the enumerated groups should not be included as if they are supporting anything that Yahoo! is doing. As I already mentioned in my March 15, 2007 letter to you, when Ms. Ann Lau and I accompanied *Reporters Without Borders* to Yahoo! Headquarters on April 7, 2006, we were under siege of Yahoo! security workers who threatened to call police to expel us. As for another organization mentioned in the statement, my friends inside *Human Rights in China* told me that their work is only in information collection of human rights in China, but not in "practices around the promotion of free expression and privacy" at all. There are many organizations, such as *Tianwang* and *Humanitarian China*, Yahoo! could and should work with.

From the opposition statement, it is clear and unfortunate that Yahoo! board of directors did not fully understand the importance and significance, for an Internet business leader as Yahoo!, of the reputation in corporate social responsibility. In the longer term, especially in the rapidly changing world such China, preserving and advancing rather than compromising fundamental principles of freedom, will guide Yahoo! business success.

Sincerely,

  
Jing Zhao

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