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February 7, 2008

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

Re: Yahoo 2008 Stockholder Proposal

Dear Ladies and Gentlemen:

This is in response to a letter dated February 1, 2008 from Christina Lai, Associated General Counsel of Yahoo, which intents to exclude my stockholder proposal from the company's 2008 proxy materials.

The Lai letter's bases for excluding my proposal are either baseless or irrelevant to my proposal.

1] My proposal is "to request the board of directors to establish a new policy." It does not deal with matters relating to the company's ordinary business operations. There is no violation of Rule 14a-8(i)(7) in my proposal.

2] My proposal and supporting statement are not contrary to any of SEC proxy rules, including Rule 14a-9, which prohibits materially false or misleading statements in proxy soliciting materials. It does not violate Rule 14a-8(i)(3). My proposal is not vague or indefinite either. It simply shows that the company's China policy failed with my experience as a shareholder as well as a China expert, and requests a new China policy. Furthermore, knowing the complicated issue of doing business in China (my views on China have appeared in international media such as *Voice of America, Radio Free Asia, The Wall Street Journal, British Broadcasting Company*), I have invited China's democratic activists and human/civil rights movement to provide help advising Yahoo doing business in China.

3] The Lai letter Exhibits B-F do not show how the company improved its China policy. For example, in Exhibit C: 2007 Press Release, it lists 24 organizations with many human rights groups. However, most human rights groups in the list and other exhibits have not knowledge or experience doing business in China. Two human rights groups concerning doing business in China, *Amnesty International* and *Reporters Without Borders*, actually issued statements in 2007 supporting my last year's proposal (which was, however, excluded by the company from the 2007 proxy materials).

I admit that I am not a corporate law expert and English is not my native language, so I am willing to accept some modification from Yahoo and the SEC. However, if Yahoo's management is allowed to exclude my proposal totally with this kind of baseless arguments shown in the Lai letter, shareholders will lose the legal right to challenge the company management's failed policies. I urge you not let this kind of violation happen. Let shareholders judge.

Sincerely yours,

Jing Zhao
Jing Zhao

cc: Mr. Michael Callahan and Ms. Christina Lai (via email and regular mail)