

160 Maidenhair Ct.
San Ramon, Ca. 94582
February 20, 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 Madam/Sir:

This letter responds to a letter of February 7, 2007, from Christina Lai, Senior Legal Director of Yahoo!, in which she indicates management's intention to omit my (and Andrew Zhao's) resolution for the upcoming annual stockowner meeting. You will find all of Yahoo!'s arguments to be without merit, and I urge you not to allow the intended omission.

1. I am disappointed that Yahoo!'s senior legal director could not make a logic conclusion from my broker's document which indicates that I have purchased 100 shares of Yahoo's stocks and have continuously held that 100 shares without any change. To make things simple and easy, I am enclosing a letter of February 14, 2007 from my broker as a more adequate proof of my ownership of Yahoo! stock for the required time period. Andrew Zhao will submit a similar confirmation letter to you after he receives the letter from the broker.

2. The issue of our resolution goes far beyond "ordinary business". The internet and its operating policies have become enormous public issues of political and moral concerns. None of the matters in our resolution are merely inconsequential details of the mechanics of internet operations. The SEC has often recognized the public policy thrust of stockowner resolutions. This is one of them.

3. Ms. Lai says that some portions of the resolution have been implemented. This is not adequate. The rule talks about substantially implementing the proposal. The cited portions are not a substantial part of the requested actions. Yahoo! is more than welcome to mention its initiatives in these matters in its opposing statement, if it intends to oppose it.

4. Ms. Lai says that Yahoo! cannot implement some of the portions. As a matter of fact, I know Yahoo! could do much better and prouder business in China since I was graduated from Tsinghua University and some of my alumni inside the Chinese government told me that they expected Yahoo! to do better. If Yahoo! ever has the willing to seek help from the Chinese people, we can work together to change China's Internet policy, as we have done so for years. That said, I am willing to amend the proposal to add the words "to the extent it has the power to do so" in the first "resolved" paragraph after "'Global Internet' policy".

5. The other proposal is not identical to ours. And, Ms. Lai's letter indicates that Yahoo! has excluded that proposal.

6. If you determine that the cited exception would be required in order for the supporting statement to avoid misleading, I am willing to amend the supporting statement to include the suggested language from Yahoo!'s letter.

Yours truly,

Jing Zhao

cc: Ms. Christina Lai, Mr. Andrew Zhao, Ms. Ann Lau