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SECURITIES AND EXCHANGE COMMISSION

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March 28, 2008

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Name: Jing Zhao
925-551-8061

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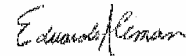
**Response of the Office of Chief Counsel
Division of Corporation Finance**

Re: Yahoo! Inc.
Incoming letter dated February 1, 2008

The proposal requests that the board of directors establish a new policy of doing business in China, with the help from China's democratic activists and human/civil rights movement.

There appears to be some basis for your view that Yahoo! may exclude the proposal under rule 14a-8(i)(3) as vague and indefinite. Accordingly, we will not recommend enforcement action to the Commission if Yahoo! omits the proposal from its proxy materials in reliance on rule 14a-8(i)(3). In reaching this position, we have not found it necessary to address the alternative basis for omission upon which Yahoo! relies.

Sincerely,



Eduardo Aleman
Attorney-Adviser