

Mail Stop 4561

August 12, 2008

Mr. Blake Jorgensen  
Chief Financial Officer  
Yahoo! Inc.  
701 First Avenue  
Sunnyvale, CA 94089

**Re: Yahoo! Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2007**  
**Filed February 27, 2008**  
**File No. 000-28018**

Dear Mr. Jorgensen:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Mark Kronforst  
Accounting Branch Chief