
 CALCULATION OF REGISTRATION FEE

TITLE OF EACH CLASS OF SECURITIES TO BE REGISTERED	AMOUNT TO BE REGISTERED	PROPOSED MAXIMUM OFFERING PRICE PER SHARE(2)	PROPOSED MAXIMUM AGGREGATE OFFERING PRICE(1)	AMOUNT OF REGISTRATION FEE
Common Stock, par value \$0.00017 per share.....	541,908 shares (1)	\$33.875	\$18,357,134	\$5,415

- (1) The shares of Common Stock set forth in the Calculation of Registration Fee Table, and which may be offered pursuant to this Registration Statement, includes, pursuant to Rule 416 of the Securities Act of 1933, as amended, such additional number of shares of the Registrant's Common Stock that may become issuable as a result of any stock splits, stock dividends or similar event.
- (2) Estimated solely for the purpose of computing the amount of the registration fee, based on the average of the high and low prices for the Company's Common Stock as reported on the Nasdaq National Market on September 1, 1998 in accordance with Rule 457 under the Securities Act of 1933.
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THE REGISTRANT HEREBY AMENDS THIS REGISTRATION STATEMENT ON SUCH DATE OR DATES AS MAY BE NECESSARY TO DELAY ITS EFFECTIVE DATE UNTIL THE REGISTRANT SHALL FILE A FURTHER AMENDMENT WHICH SPECIFICALLY STATES THAT THIS REGISTRATION STATEMENT SHALL THEREAFTER BECOME EFFECTIVE IN ACCORDANCE WITH SECTION 8(a) OF THE SECURITIES ACT OF 1933 OR UNTIL THE REGISTRATION STATEMENT SHALL BECOME EFFECTIVE ON SUCH DATE AS THE COMMISSION, ACTING PURSUANT TO SECTION 8(a), MAY DETERMINE.

In accordance with Rule 416(b) promulgated under the Securities Act of 1933, as amended (the "Securities Act"), the number of shares of Common Stock registered for sale under the Securities Act by the attached Registration Statement on Form S-3 has been deemed to be increased to include the shares of Common Stock issued in connection with the two-for-one stock split effected on February 5, 1999 (the "Stock Split"), to the extent issued with respect to shares designated by such registration statement but unsold as of the date of the Stock Split.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, Yahoo! Inc. certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this amendment to the registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Santa Clara, State of California, on February 5, 1999.

YAHOO! INC.

By: _____
 Timothy Koogle
 CHAIRMAN AND CHIEF EXECUTIVE OFFICER

Pursuant to the requirements of the Securities Act of 1933, this amendment to the registration statement has been signed by the following persons in the capacities and on the dates indicated.

SIGNATURE	TITLE	DATE
* _____ Timothy Koogle	Chairman, Chief Executive Officer and Director (Principal Executive Officer)	February 5, 1999
/s/ GARY VALENZUELA _____ Gary Valenzuela	Senior Vice President, Finance and Administration, and Chief Financial Officer (Principal Financial Officer)	February 5, 1999
* _____ James J. Nelson	Vice President, Finance (Chief Accounting Officer)	February 5, 1999
* _____ Eric Hippeau	Director	February 5, 1999
* _____ Arthur H. Kern	Director	February 5, 1999
/s/ JEFFREY A. MALLETT _____ Jeffrey A. Mallett	President, Chief Operating Officer and Director	February 5, 1999
* _____ Michael Moritz	Director	February 5, 1999
* _____ Jerry Yang	Director	February 5, 1999

/s/ GARY VALENZUELA

 Gary Valenzuela
 ATTORNEY-IN-FACT

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By: