

July 21, 2010

VIA EDGAR AND FACSIMILE TO (703) 813-6981

Mr. Patrick Gilmore, Accounting Branch Chief
U.S. Securities and Exchange Commission
Division of Corporation Finance
Room 4561
100 F Street, N.E.
Washington, D.C. 20549

Re: *Yahoo! Inc.*
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed February 26, 2010
File No. 000-28018

Dear Mr. Gilmore:

We received your letter dated July 15, 2010 (the "Letter") setting forth the comments of the staff (the "Staff") of the Securities and Exchange Commission (the "Commission") on our above-referenced reports filed under the Securities Exchange Act of 1934. Our response to the specific comment is set forth below. For the convenience of the Staff, the comment from the Letter is restated in italics prior to its response.

Item 8. Financial Statements and Supplementary Data

Note 4 Investments in Equity Interests, page 77

1. We note proposed disclosure (ii) provided in response to prior comment 1. In future filings please state, if true, that the Yahoo Japan summarized financial information is not materially different than such information prepared on the basis of U.S. GAAP.

We note the Staff's comments and supplementally advise the Staff of the following:

In future filings, we will expand our disclosure in the financial statement footnote in which we present the summary financial information of Yahoo Japan to state that Yahoo Japan summarized financial information is not materially different than such information prepared on the basis of U.S. GAAP.

We hereby acknowledge that:

- we are responsible for the adequacy and accuracy of the disclosure in the filing;
- Staff comments or changes to disclosure in response to Staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- we may not assert Staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

We appreciate the Staff's comments and request that the Staff contact the undersigned at (408) 349-3300 with any questions or comments regarding this letter.

Respectfully submitted,

Yahoo! Inc.

/s/ TIMOTHY R. MORSE

By: Timothy R. Morse

Title: Chief Financial Officer

cc: David Edgar, Staff Accountant
Christine Davis, Staff Accountant
Aman S. Kothari, Vice President, Global Controller
and Chief Accounting Officer
Michael J. Callahan, Executive Vice President,
General Counsel
Stephanie I. Splane, Vice President, Corporate Legal Affairs,
Deputy General Counsel
Robert Plesnarski, O'Melveny & Myers LLP