

May 24, 2016

BY EDGAR

Ms. Kathleen Collins, Accounting Branch Chief
U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Re: *Yahoo! Inc.*
Form 10-K for the Fiscal Year Ended December 31, 2015
Filed February 29, 2016
File No. 000-28018

Dear Ms. Collins:

Yahoo! Inc. received your letter dated May 12, 2016 setting forth comments of the staff (the "Staff") of the U.S. Securities and Exchange Commission concerning the above referenced Form 10-K. The comment letter asked us to provide the information requested in your letter within ten business days or to advise the Staff when we will provide the requested response.

Our counsel, Robert Plesnarski of O'Melveny & Myers LLP, spoke to Staff Accountant Joyce Sweeney and requested and received a further extension of time so that we can devote the appropriate time and resources to consider the Staff's comment and to complete our response. We intend to provide our response to the comment letter by June 10, 2016.

Please contact Robert Plesnarski at (202) 383-5149 or the undersigned at (408) 349-3300 with any questions or comments regarding this letter.

Respectfully submitted,

Yahoo! Inc.

/s/ RONALD S. BELL

By: Ronald S. Bell

Title: General Counsel and Secretary

cc: Joyce Sweeney, Staff Accountant
Marissa A. Mayer, Chief Executive Officer
Ken Goldman, Chief Financial Officer
Stephanie I. Splane, Senior Vice President, Corporate Legal Affairs,
Deputy General Counsel
Carrie Darling, Vice President, Associate General Counsel
Robert Plesnarski, O'Melveny & Myers LLP