

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549  
Notice of Effectiveness

**Effectiveness Date:** April 1, 2008  
**Accession Number:** 0000891618-08-000173  
**Submission Type:** POS AM

---

**CIK:** [0001011006](#)  
**Company Name:** YAHOO INC  
**File Number:** [333-105766](#)