

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

POST-EFFECTIVE AMENDMENT NO. 1
TO
FORM S-3

REGISTRATION STATEMENT UNDER
THE SECURITIES ACT OF 1933

Yahoo! Inc.

(Exact name of Registrant as specified in its charter)

Delaware

(State or other jurisdiction of incorporation or organization)

77-0398689

(I.R.S. Employer Identification Number)

701 First Avenue, Sunnyvale, California 94089

(Address, including zip code, and telephone number, including area code, of Registrant's principal executive offices)

**Blake Jorgensen
Chief Financial Officer
Yahoo! Inc.
701 First Avenue
Sunnyvale, California 94089
Telephone: (408) 349-3300**

(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies to:

**Michael J. Callahan
Executive Vice President, General Counsel and Secretary
Yahoo! Inc.
701 First Avenue
Sunnyvale, CA 94089
Telephone: (408) 349-3300**

**Thomas J. Ivey, Esq.
Skadden, Arps, Slate, Meagher & Flom LLP
525 University Avenue
Palo Alto, California 94301
Telephone: (650) 470-4500**

Approximate Date of Commencement of Proposed Sale to the Public: Not applicable.

If the only securities being registered on this Form are being offered pursuant to dividend or interest reinvestment plans, please check the following box.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, other than securities offered only in connection with dividend or interest reinvestment plans, check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a registration statement pursuant to General Instruction I.D. or a post-effective amendment thereto that shall become effective upon filing with the Commission pursuant to Rule 462(e) under the Securities Act, check the following box.

If this Form is a post-effective amendment to a registration statement filed pursuant to General Instruction I.D. filed to register additional securities or additional classes of securities pursuant to Rule 413(b) under the Securities Act, check the following box.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

(Do not check if a smaller reporting company)



DEREGISTRATION OF UNSOLD SECURITIES

Pursuant to a Registration Statement on Form S-3 (File No. 333-105766) (the "Registration Statement") initially filed with the Securities and Exchange Commission on June 2, 2003 by Yahoo! Inc. (the "Company") and declared effective in August 2003 under the Securities Act of 1933, as amended, the Company registered the resale from time to time of \$750,000,000 in principal amount of Zero Coupon Senior Convertible Notes due April 1, 2008 (the "Notes") held by certain selling securityholders and 18,292,683 shares of the Company's common stock, par value \$0.001 per share, issuable upon conversion of the Notes (together with the Notes, the "Securities"). The Securities were registered to permit their resale by the selling securityholders named in the Registration Statement and the prospectus supplements thereto.

The Company's obligation to keep the Registration Statement effective has terminated under to the terms of its registration rights agreement with the selling securityholders. Pursuant to the undertaking of the Company as required by Item 512(a)(3) of Regulation S-K, the Company is filing this Post-Effective Amendment No. 1 to the Registration Statement to deregister all of its Securities that remain unsold as of the date hereof.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant has duly caused this Post-Effective Amendment No. 1 to the Registration Statement on Form S-3 to be signed on its behalf by the undersigned, thereto duly authorized, in the city of Sunnyvale, State of California, on this 21st day of March 2008.

YAHOO! INC.

By: /s/ Susan Decker
Name: Susan Decker
Title: President

Pursuant to the requirements of the Securities Act of 1933, this Post-Effective Amendment No. 1 to Registration Statement No. 333-105766 has been signed by the following persons, in the capacities indicated, as of March 21, 2008.

Name	Title
<u>/s/ Jerry Yang</u> Jerry Yang	Chief Executive Officer and Director (principal executive officer)
<u>/s/ Blake Jorgensen</u> Blake Jorgensen	Chief Financial Officer (principal financial officer)
<u>/s/ Michael Murray</u> Michael Murray	Senior Vice President, Finance and Chief Accounting Officer (principal accounting officer)
<u>*</u> Roy Bostock	Chairman of the Board
<u>/s/ Ronald Burkle</u> Ronald Burkle	Director
<u>*</u> Eric Hippeau	Director
<u>/s/ Vyomesh Joshi</u> Vyomesh Joshi	Director
<u>*</u> Arthur Kern	Director
<u>*</u> Robert Kotick	Director
<u>*</u> Edward Kozel	Director
<u>/s/ Mary Agnes Wilderotter</u> Mary Agnes Wilderotter	Director
<u>*</u> Gary Wilson	Director
<u>By /s/ Susan Decker</u> Susan Decker, Attorney In Fact	