

**STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP**

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

OMB APPROVAL	
OMB Number:	3235-0287
Estimated average burden hours per response:	0.5

1. Name and Address of Reporting Person* <u>ICAHN CARL C</u>  (Last) (First) (Middle) <u>C/O ICAHN ASSOCIATES CORP.</u> <u>767 FIFTH AVENUE, 47TH FLOOR</u>  (Street) <u>NEW YORK NY 10153</u>  (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol <u>YAHOO INC [ YHOO ]</u>	5. Relationship of Reporting Person(s) to Issuer (Check all applicable)  <input checked="" type="checkbox"/> Director 10% Owner  Officer (give title below) Other (specify below)
	3. Date of Earliest Transaction (Month/Day/Year) <u>08/27/2009</u>	
		6. Individual or Joint/Group Filing (Check Applicable Line)  <input checked="" type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> Form filed by More than One Reporting Person

**Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned**

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Common Stock, par value \$0.001 per share ("Common Stock")	08/27/2009		S		4,053,963	D	\$14.9237	71,526,161	I	See footnotes <sup>(1)(2)(3)(4)(5)(6)(7)(8)(9)(10)</sup>
Common Stock	08/28/2009		S		8,552,789	D	\$14.8837	62,973,372	I	See footnotes <sup>(1)(2)(3)(4)(5)(6)(7)(8)(9)(10)</sup>
Common Stock	08/31/2009		S		99,800	D	\$14.7488	62,873,572	I	See footnotes <sup>(1)(2)(3)(4)(5)(6)(7)(8)(9)(10)</sup>

**Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)**

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	V	(A)	(D)	Date Exercisable	Expiration Date					

1. Name and Address of Reporting Person* <u>ICAHN CARL C</u>  (Last) (First) (Middle) <u>C/O ICAHN ASSOCIATES CORP.</u> <u>767 FIFTH AVENUE, 47TH FLOOR</u>  (Street) <u>NEW YORK NY 10153</u>  (City) (State) (Zip)
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1. Name and Address of Reporting Person* <u>HIGH RIVER LIMITED PARTNERSHIP</u>  (Last) (First) (Middle) <u>C/O ICAHN ASSOCIATES CORP.</u> <u>767 FIFTH AVENUE, 47TH FLOOR</u>  (Street) <u>NEW YORK NY 10153</u>  (City) (State) (Zip)
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(City)	(State)	(Zip)
1. Name and Address of Reporting Person*		
<a href="#">ICAHN PARTNERS MASTER FUND LP</a>		
(Last)	(First)	(Middle)
C/O ICAHN ASSOCIATES CORP.		
767 FIFTH AVENUE, 47TH FLOOR		
(Street)		
NEW YORK	NY	10153
(City)	(State)	(Zip)

1. Name and Address of Reporting Person*		
<a href="#">ICAHN PARTNERS MASTER FUND II L.P.</a>		
(Last)	(First)	(Middle)
C/O ICAHN ASSOCIATES CORP.		
767 FIFTH AVENUE, 47TH FLOOR		
(Street)		
NEW YORK	NY	10153
(City)	(State)	(Zip)

1. Name and Address of Reporting Person*		
<a href="#">ICAHN PARTNERS MASTER FUND III L.P.</a>		
(Last)	(First)	(Middle)
C/O ICAHN ASSOCIATES CORP.		
767 FIFTH AVENUE, 47TH FLOOR		
(Street)		
NEW YORK	NY	10153
(City)	(State)	(Zip)

1. Name and Address of Reporting Person*		
<a href="#">ICAHN PARTNERS LP</a>		
(Last)	(First)	(Middle)
C/O ICAHN ASSOCIATES CORP.		
767 FIFTH AVENUE, 47TH FLOOR		
(Street)		
NEW YORK	NY	10153
(City)	(State)	(Zip)

**Explanation of Responses:**

- High River Limited Partnership ("High River") owns 12,571,714 shares of Common Stock, Icahn Partners LP ("Icahn Partners") owns 17,388,315 shares of Common Stock, Icahn Partners Master Fund LP ("Icahn Master") owns 21,410,308 shares of Common Stock, Icahn Partners Master Fund II LP ("Icahn Master II") owns 8,310,918 shares of Common Stock, and Icahn Partners Master Fund III LP ("Icahn Master III") owns 3,177,317 shares of Common Stock.
- Carl C. Icahn owns 15,000 restricted stock units, 10,000 of which were granted to him on August 1, 2008 and 5,000 of which were granted to him on June 25, 2009, in each case under the Issuer's 1996 Directors' Stock Plan (the "Plan"). Each restricted stock unit represents the contingent right to receive, upon vesting of the unit, one share of Common Stock. These units are scheduled to vest in equal quarterly installments over the one year period following the date of grant, subject to continuous service as a director. These units will generally be paid in shares of Common Stock on the earlier of the date the director's service terminates and the third anniversary of the grant date.
- Does not include (i) 30,000 shares of Common Stock that may be acquired by Mr. Icahn upon exercise of an option that was granted to him on August 1, 2008 under the Plan and (ii) 15,000 shares of Common Stock that may be acquired by Mr. Icahn upon exercise of an option that was granted to him on June 25, 2009 under the Plan. Each option is scheduled to become exercisable at a rate of 1/4 of the shares of Common Stock underlying such option in equal quarterly installments over a one year period following the date of grant.
- Does not include 1,050 shares of Common Stock owned by Gail Golden, the spouse of Mr. Icahn.
- Barberry Corp. ("Barberry"), is the sole member of Hopper Investments LLC ("Hopper"), which is the general partner of High River. Beckton Corp. ("Beckton") is the sole stockholder of Icahn Enterprises G.P. Inc. ("Icahn Enterprises GP"), which is the general partner of Icahn Enterprises Holdings L.P. ("Icahn Enterprises Holdings"). Icahn Enterprises Holdings is the sole member of IPH GP LLC ("IPH"), which is the general partner of Icahn Capital LP ("Icahn Capital"). Icahn Capital is the general partner of each of Icahn Onshore LP ("Icahn Onshore") and Icahn Offshore LP ("Icahn Offshore"). Icahn Onshore is the general partner of Icahn Partners. Icahn Offshore is the general partner of each of Icahn Master, Icahn Master II and Icahn Master III.
- Each of Barberry and Beckton is 100 percent owned by Carl C. Icahn. As such, Mr. Icahn is in a position indirectly to determine the investment and voting decisions made by each of High River, Icahn Partners, Icahn Master, Icahn Master II and Icahn Master III. Each of Hopper, Barberry and Mr. Icahn may be deemed to indirectly beneficially own the shares of Common Stock which High River owns. Each of Hopper, Barberry and Mr. Icahn disclaims beneficial ownership of such shares of Common Stock except to the extent of their pecuniary interest therein.
- Each of Icahn Onshore, Icahn Capital, IPH, Icahn Enterprises Holdings, Icahn Enterprises GP, Beckton and Mr. Icahn may be deemed to indirectly beneficially own the shares of Common Stock which Icahn Partners owns. Each of Icahn Onshore, Icahn Capital, IPH, Icahn Enterprises Holdings, Icahn Enterprises GP, Beckton and Mr. Icahn disclaims beneficial ownership of such shares of Common Stock except to the extent of their pecuniary interest therein.
- Each of Icahn Offshore, Icahn Capital, IPH, Icahn Enterprises Holdings, Icahn Enterprises GP, Beckton and Mr. Icahn may be deemed to indirectly beneficially own the shares of Common Stock which each of Icahn Master, Icahn Master II and Icahn Master III owns. Each of Icahn Offshore, Icahn Capital, IPH, Icahn Enterprises Holdings, Icahn Enterprises GP, Beckton and Mr. Icahn disclaims beneficial ownership of such shares of Common Stock except to the extent of their pecuniary interest therein.
- Each of the foregoing entities disclaims beneficial ownership of the restricted stock units and the option owned by Mr. Icahn for all purposes.
- Mr. Icahn, by virtue of his relationship to Ms. Golden, may be deemed to beneficially own the shares of Common Stock which Ms. Golden owns. Mr. Icahn disclaims beneficial ownership of such shares of Common Stock for all purposes.

/s/ Carl C. Icahn

08/31/2009

\*\* Signature of Reporting Person

Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

\* If the form is filed by more than one reporting person, see Instruction 4 (b)(v).

\*\* Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

**Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.**