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YAHOO INC

Reported by

LOEB DANIEL S

FORM 3

(Initial Statement of Beneficial Ownership)

Filed 05/29/12 for the Period Ending 05/16/12

Address	YAHOO! INC. 701 FIRST AVENUE SUNNYVALE, CA 94089
Telephone	4083493300
CIK	0001011006
Symbol	YHOO
SIC Code	7373 - Computer Integrated Systems Design
Industry	Business Services
Sector	Services
Fiscal Year	12/31

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FORM 3

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

OMB APPROVAL
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INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person *	2. Date of Event Requiring Statement (MM/DD/YYYY)	3. Issuer Name **and** Ticker or Trading Symbol
Loeb Daniel S	**5/16/2012**	**YAHOO INC [YHOO]**
(Last) (First) (Middle) **390 PARK AVENUE**	4. Relationship of Reporting Person(s) to Issuer (Check all applicable) __ **X** __ Director _____ 10% Owner _____ Officer (give title below) _____ Other (specify below)	
(Street) **NEW YORK, NY 10022** (City) (State) (Zip)	5. If Amendment, Date Original Filed (MM/DD/YYYY)	6. Individual or Joint/Group Filing (Check Applicable Line) ___ Form filed by One Reporting Person _ **X** _ Form filed by More than One Reporting Person

Table I - Non-Derivative Securities Beneficially Owned

1.Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)
Common Stock, par value $0.001 per share	**70500400**	**I**	**See footnote** (1)

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

1. Title of Derivate Security (Instr. 4)	2. Date Exercisable and Expiration Date (MM/DD/YYYY)		3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)		4. Conversion or Exercise Price of Derivative Security	5. Ownership Form of Derivative Security: Direct (D) or Indirect (I) (Instr. 5)	6. Nature of Indirect Beneficial Ownership (Instr. 5)
	Date Exercisable	Expiration Date	Title	Amount or Number of Shares			

Explanation of Responses:

(1) The securities disclosed in this Form 3 are owned by certain funds (the "Funds") managed by Third Point LLC ("Third Point"). Daniel S. Loeb is the Chief Executive Officer of Third Point. By reason of the provisions of Rule 16a-1 under the Securities Exchange Act of 1934, as amended, Third Point and Mr. Loeb may be deemed to be the beneficial owners of the securities beneficially owned by the Funds. Third Point and Mr. Loeb hereby disclaim beneficial ownership of all such securities, except to the extent of any indirect pecuniary interest therein.

Remarks:

Third Point may be deemed a director by virtue of its right to nominate 3 representatives to serve on the issuer's board of directors.

List of Exhibits: Exhibit 99.1 - Joint Filer Information; Exhibit 99.2 - Power of Attorney

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
Loeb Daniel S **390 PARK AVENUE** **NEW YORK, NY 10022**	**X**			
Third Point LLC **390 PARK AVENUE** **NEW YORK, NY 10022**	**X**			

Signatures

/s/ William Song, as Attorney-in-Fact for Daniel S. Loeb — **5/29/2012**

** Signature of Reporting Person — Date

/s/ William Song, as Attorney-in-Fact for Daniel S. Loeb, Chief Executive Officer of Third Point LLC — **5/29/2012**

** 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 5(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 control number.

Attachment to Form 3

FORM 3 JOINT FILER INFORMATION

Name and Address:	Third Point LLC 390 Park Avenue New York, NY 10022
Date of Event Requiring Statement:	05/16/12
Issuer and Ticker Symbol:	Yahoo! Inc. (YHOO)
Relationship to Issuer:	Director
Designated Filer:	Daniel S. Loeb

TABLE I INFORMATION

Title of Security:	Common Stock
Amount of Securities Beneficially Owned	70,500,400
Ownership Form:	I
Nature of Indirect Beneficial Ownership:	See Footnote (1) in the Form 3

TABLE II INFORMATION

None.

Signature

THIRD POINT LLC

By: DANIEL S. LOEB, Chief Executive Officer

By :/s/ William Song
Name: William Song
Title: Attorney-in-Fact

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS THAT the undersigned hereby constitute and appoint William Song and Joshua L. Targoff and each of them severally, as the true and lawful attorneys and agents of each of the undersigned, with power to act with or without the others and with full power of substitution and resubstitution, to execute in the name, place and stead of each of the undersigned any statement or report, including any amendment to any statement or report, required to be filed with respect to the undersigned (whether such filing includes one or more or all of the undersigned) under Section 13 or Section 16 of the United States Securities Exchange Act of 1934, as amended, and any rules, regulations and requirements thereunder, including any forms or statements required to be submitted in connection with any electronic filing, or any statement or report, including any amendment to any statement or report, required to be filed with respect to any of the undersigned under any comparable laws, rules, regulations and requirements of any foreign jurisdiction, and to file any of the same with the Securities and Exchange Commission and any other appropriate U.S. and foreign regulatory authorities, said attorneys and agents having full power and authority to do and perform in the name and on behalf of any of the undersigned every act necessary to be done in the premises as fully and as effectually as the undersigned might or could do in person; and each of the undersigned hereby ratifies and confirms all that said attorneys and agents shall do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, the undersigned has subscribed these presents as of May 29, 2012.

/s/ Daniel S. Loeb
Daniel S. Loeb

THIRD POINT LLC

By: /s/ Daniel S. Loeb
Name: Daniel S. Loeb
Title: Chief Executive Officer