

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES
EXCHANGE ACT OF 1934

DATE OF REPORT: January 12, 1999

YAHOO! INC.

(Exact name of registrant as specified in its charter)

0-26822

(Commission File Number)

CALIFORNIA

77-0398689

(State or other jurisdiction of (I.R.S. Employer Identification No.)
incorporation or organization)

3420 CENTRAL EXPRESSWAY

SANTA CLARA, CALIFORNIA 95051

(Address of principal executive offices, with zip code)

(408) 731-3300

(Registrant's telephone number, including area code)

ITEM 5. OTHER EVENTS

On January 12, 1999, Yahoo! Inc., a California corporation ("Yahoo!") announced (i) Yahoo!'s financial results for the quarter and year ended December 31, 1998, (ii) a 2-for-1 stock split, and (iii) the expansion of executive roles. A copy of Yahoo!'s press releases announcing these matters are attached as Exhibits 99.1, 99.2, and 99.3 hereto and incorporated by reference herein.

The press releases filed as exhibits to this report include "safe harbor" language, pursuant to the Private Securities Litigation Reform Act of 1995, indicating that certain statements about the Company's business contained in the press release are "forward-looking" rather than "historic." The press release also states that a more thorough discussion of factors affecting the Company's operating results is included in the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 1997 and the Company's Quarterly Report on Form 10-Q for the period ended September 30, 1998, filed with the Securities and Exchange Commission.

ITEM 7. FINANCIAL STATEMENTS, PRO FORMA FINANCIAL INFORMATION AND EXHIBITS.

(c) EXHIBITS.

99.1	Press Release dated January 12, 1999.
99.2	Press Release dated January 12, 1999.
99.3	Press Release dated January 12, 1999.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

YAHOO! INC.

Date: January 12, 1999

By: /s/ Gary Valenzuela

Gary Valenzuela
Senior Vice President, Finance and
Administration, and Chief Financial Officer

YAHOO! INC.

INDEX TO EXHIBITS

EXHIBIT NUMBER -----	DESCRIPTION -----
99.1	Press Release dated January 12, 1999.
99.2	Press Release dated January 12, 1999.
99.3	Press Release dated January 12, 1999.

FOR IMMEDIATE RELEASE

YAHOO! REPORTS FOURTH QUARTER AND
1998 FISCAL YEAR END FINANCIAL RESULTS

FOURTH QUARTER PRO FORMA NET INCOME OF \$0.21 PER SHARE

SANTA CLARA, CALIF.-JAN. 12, 1999-Yahoo! Inc. (NASDAQ: YHOO) today reported net revenues totaling \$76,410,000 for the fourth quarter ended Dec. 31, 1998, nearly triple the net revenues of \$26,584,000 for the fourth quarter of 1997. Pro forma net income for the fourth quarter of 1998 was \$25,043,000 or \$0.21 per share diluted, excluding the effects of amortization of intangible assets, a one-time charge of \$2,100,000 incurred in connection with the acquisition of Yoyodyne Entertainment, Inc., and a one-time charge of \$2,300,000 for in-process research and development purchased in the December 1998 acquisition of HyperParallel, Inc., a data analysis company. This compares with pro forma net income of \$1,909,000 or \$0.02 per share diluted for the fourth quarter of 1997, excluding the effect of a one-time charge of \$3,850,000 incurred in connection with the acquisition of Four11 Corporation. Including the amortization of intangibles and one-time charges, the net income for the fourth quarter of 1998 was \$18,524,000 or \$0.16 per share diluted as compared to a net loss for the fourth quarter of 1997 of \$1,941,000 or \$0.02 per share diluted.

Net revenues for fiscal 1998 were \$203,270,000, nearly triple the net revenues of \$70,450,000 for fiscal 1997. Pro forma net income for fiscal 1998 was \$49,933,000 or \$0.45 per share diluted compared to a net loss of \$425,000 or \$0.00 per share diluted in fiscal 1997. Pro forma fiscal 1998 results exclude the amortization of intangible assets, the second quarter one-time charge of \$15,000,000 for in-process research and development purchased in the acquisition of Viaweb Inc., and the fourth quarter one-time charges relating to the Yoyodyne and HyperParallel acquisitions. Including the amortization of intangibles and one-time charges, fiscal 1998 net income was \$25,588,000 or \$0.23 per share diluted. Pro forma fiscal 1997 results exclude one-time charges of \$25,095,000. Including these one-time charges, the fiscal 1997 net loss was \$25,520,000 or \$0.29 per share diluted. In light of the SEC's recent interpretation of the accounting for acquired in-process technology, during the fourth quarter of 1998, Yahoo! reviewed the accounting treatment used in connection with its acquisition of in-process technologies. As a result and with the SEC's concurrence, Yahoo! has reduced the second quarter of 1998 in-process research and development one-time charge from \$44,100,000 to \$15,000,000 and adjusted the amortization of related intangible assets for the second and third quarters of 1998.

In separate announcements today, Yahoo! said its Board of Directors has approved a 2-for-1 common stock split and that the company has expanded executive roles. Tim Koogle, Yahoo!'s president and chief executive officer, has been appointed chairman and chief executive officer. Jeff Mallett has been named president in addition to his current role as chief operating officer of the company and has joined the Board of Directors.

During the month of December 1998, traffic on the Yahoo!-Registered Trademark- global network of properties grew to an average of 167 million page views per day, compared to an average of 144 million page views per day in September 1998. Yahoo! Japan's traffic, which is included in the above page view totals, increased to more than 13 million page views per day during the month of December 1998 from approximately 11 million in September 1998. A page view is defined as one electronic page of information displayed in response to a user request.

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Yahoo! today also announced that its registration base reached more than 35 million unique registrations during the fourth quarter, representing the number of registrations for Yahoo!'s registered member services. Yahoo! currently provides more than a dozen registered services for its members, including Yahoo! Shopping, Yahoo! Auctions, Yahoo! Clubs, Yahoo! Address Book, Yahoo! Calendar, Yahoo! Mail, My Yahoo!, stock portfolios and travel reservations and ticketing.

Yahoo!'s reach continues to grow across its network. The Yahoo! network of properties is ranked No. 1 in reach among work users (49.6 percent) and is second only to AOL Web sites in home reach (43.7 percent). In combined work/home reach, Yahoo! is ranked No. 3 behind AOL Web sites and Microsoft Web sites (Media Metrix, November 1998).

"1998 was another landmark year for Yahoo!. We consistently and carefully managed the business, executed our original plan, and invested in growing the company while increasing profits each quarter," said Tim Koogle, chairman and CEO of Yahoo!. "Our performance exceeded expectations and is the result of relentless expansion of value-added choices and services we offer users, advertisers and merchants. While giving users the best experience available on the Web, we delivered a uniquely powerful platform on which advertisers and merchants can build their online businesses. We look forward to continuing to maintain and strengthen our leadership position in the coming year."

MERCHANT AND ADVERTISER SERVICES

During the fourth quarter, Yahoo! expanded its leading direct marketing services through its acquisition of Yoyodyne Entertainment, Inc., a leader in Internet permission-based, direct marketing. Yoyodyne's direct marketing services are now available as a component of Yahoo!'s extensive suite of advertising and merchant services, enabling Yahoo! to offer its clients even greater options.

During the fourth quarter, Yahoo! extended its presence in online commerce. The company unveiled a major new online shopping service, Yahoo! Shopping (<http://shopping.yahoo.com>), that leverages Yahoo!'s acquisition of Viaweb to provide a complete service for merchants to reach Yahoo!'s millions of unique users. Online shoppers purchased a wide array of products from more than 3,400 participating Yahoo! Store merchants during the holiday season. In addition, Digital Chef, Genesis Direct, and Value America joined Yahoo!'s premier merchant program to provide users easy access to purchase gourmet food and kitchenware, sports merchandise, and consumer electronics throughout relevant areas of the Yahoo! network.

DISTRIBUTION

In addition to ongoing distribution including Compaq, Gateway, Microsoft's MSN and WebTV, Yahoo! recently secured global distribution on Hewlett-Packard Pavilion PCs, featuring a co-branded HP My Yahoo! start page accessible directly from the keyboard and the desktop. Yahoo! also entered a global distribution agreement with IBM. The new IBM Aptiva PCs connect users to both Yahoo!'s Web directory (<http://www.yahoo.com>) and a co-branded My Yahoo! personalized start page (<http://my.yahoo.com>). Yahoo! and British Telecommunications plc (BT) launched Yahoo! Click, a new service combining Internet access from BT with the navigational and aggregation expertise of Yahoo! UK & Ireland (<http://www.yahoo.co.uk>) for Web users in the United Kingdom. In addition, Yahoo! announced plans to give wireless access to Yahoo! People Search (<http://people.yahoo.com>) for users of the Palm VII-TM- organizer from Palm Computing. The company expects to begin testing this service for Palm VII organizer users in the first half of 1999.

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NETWORK PROGRAMMING AND SERVICES

During the quarter, Yahoo! expanded its Web programming for users. The company added audio content to Yahoo! News (<http://dailynews.yahoo.com>) through a relationship with National Public Radio. Leveraging its extensive nationwide classifieds listings (<http://classifieds.yahoo.com>), Yahoo! launched Yahoo! Employment (<http://employment.yahoo.com>), a guide to researching and finding career information on the Web. Yahoo! Sports (<http://sports.yahoo.com>) and Fox Sports Online teamed to offer fans Coverage of the World Series (<http://foxsports.yahoo.com>), a site hosted on Yahoo! Sports offering comprehensive information on the 1998 World Series. Also in the sports arena, Yahoo! launched Yahoo! Ski and Snow (<http://snow.yahoo.com>), providing snow conditions, sports equipment, resort and travel information, and access to relevant chats.

COMMUNITY AND COMMUNICATION SERVICES

During the fourth quarter, Yahoo! launched Yahoo! Address Book (<http://address.yahoo.com>), an online contact manager enabling users to access and use their address book from any Internet-connected computer. The company also introduced a beta version of TrueSync for Yahoo!, allowing users of Yahoo! Calendar (<http://calendar.yahoo.com>), Yahoo! Address Book and Yahoo! To Do List to access their information from computers and devices including Microsoft Outlook and 3Com Palm products. Yahoo! offers its registered members a complete suite of communications and community tools, including Yahoo! Mail, Yahoo! Pager, Yahoo! Chat, Yahoo! Message Boards, Yahoo! Clubs, Yahoo! Calendar, Yahoo! Address Book and Yahoo! To Do List.

INTERNATIONAL SERVICES

During the fourth quarter, Yahoo! launched Yahoo! Spain (<http://www.yahoo.es>), the newest addition to Yahoo!'s network of 15 world properties. Openfind's Chinese language search engine was integrated into the Yahoo! Chinese (<http://gbchinese.yahoo.com> and <http://chinese.yahoo.com>) Web directory and navigational guide. Yahoo! Chinese has quickly become one of the most popular navigational Web guides for Chinese language Web sites.

ABOUT YAHOO!

Yahoo! Inc. is a global Internet media company that offers a branded network of comprehensive information, communication and shopping services to millions of users daily. As the first online navigational guide to the Web, www.yahoo.com is a leading guide in terms of traffic, advertising, household and business user reach, and is one of the most recognized brands associated with the Internet. The company's global Web network includes 15 world properties. Yahoo! has offices in Europe, the Asia Pacific and Canada, and is headquartered in Santa Clara, Calif.

This announcement contains forward-looking statements that involve risks and uncertainties, including those relating to the company's ability to grow its user and advertiser bases, its advertising and commerce revenues, and to continue to generate profits and positive cash flow from operations. Actual results may differ materially from the results predicted and reported results should not be considered as an indication of future performance. The potential risks and uncertainties include, among others, the company's limited operating history, the increasingly competitive and constantly changing environment for advertising sales and for Yahoo! branded services, the early stage of the Web as an advertising and commerce medium, and the company's dependence on advertising revenues and on third parties for technology, content and distribution. More information about potential factors that could affect the company's business and financial results is included in the company's Annual Report on Form 10-K for

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the year ended Dec. 31, 1997 and Quarterly Report on Form 10-Q for the period ended Sept. 30, 1998, including (without limitation) under the captions, "Management's Discussion and Analysis of Financial Condition and Results of Operations," "Risk Factors," "Competition," and "Proprietary Rights," which are on file with the Securities and Exchange Commission (<http://www.sec.gov>). The accompanying condensed consolidated statements of operations and balance sheets are an integral part of this announcement.

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YAHOO! INC.
 UNAUDITED PRO FORMA CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS
 (IN THOUSANDS, EXCEPT PER SHARE AMOUNTS)

	THREE MONTHS ENDED DECEMBER 31,		YEAR ENDED DECEMBER 31,	
	1998	1997	1998	1997
Net revenues	\$ 76,410	\$ 26,584	\$ 203,270	\$ 70,450
Cost of revenues	7,889	3,790	23,825	10,885
	68,521	22,794	179,445	59,565
Operating expenses:				
Sales and marketing	30,527	15,776	92,380	45,778
Product development	7,076	3,797	22,742	12,082
General and administrative	3,575	2,163	11,210	7,392
	41,178	21,736	126,332	65,252
Income (loss) from operations	27,343	1,058	53,113	(5,687)
Investment income, net	6,142	755	14,579	4,535
Minority interests in operations of consolidated subsidiaries	(297)	96	68	727
	33,188	1,909	67,760	(425)
Income (loss) before income taxes	33,188	1,909	67,760	(425)
Provision for income taxes	8,145	-	17,827	-
	25,043	1,909	49,933	(425)
Pro forma net income (loss)	\$ 25,043	\$ 1,909	\$ 49,933	\$ (425)
Pro forma net income (loss) per share - diluted	\$ 0.21	\$ 0.02	\$ 0.45	\$ 0.00
Pro forma weighted average common shares and equivalents used in per share calculation - diluted	117,246	106,689	112,050	87,336

Note: The above pro forma condensed consolidated statements of operations exclude the effects of the following:

- \$2,300,000 of in-process research and development incurred in connection with the acquisition of HyperParallel, Inc. during the quarter ended December 31, 1998;
- \$2,100,000 incurred in connection with the acquisition of Yoyodyne Entertainment, Inc. during the quarter ended December 31, 1998;
- \$15,000,000 of in-process research and development incurred in connection with the acquisition of Viaweb Inc. during the quarter ended June 30, 1998;
- \$3,850,000 incurred in connection with the acquisition of Four11 Corporation during the quarter ended December 31, 1997;
- \$21,245,000 of non-cash costs related to the termination of the Visa Marketplace agreement incurred during the quarter ended June 30, 1997;
- amortization of purchased technology from the Viaweb acquisition of \$1,250,000 in the quarter ended December 31, 1998 and \$2,917,000 in the year ended December 31, 1998;
- amortization of intangibles from the Viaweb acquisition of \$869,000 in the quarter ended December 31, 1998 and \$2,028,000 in the year ended December 31, 1998.

Note: The results for all periods presented have been restated to reflect the merger of Yahoo! Inc. and Yoyodyne Entertainment, Inc. which was completed on October 20, 1998 and has been accounted for as a pooling of interests. Additionally, as a result of a change in accounting for the Viaweb acquisition, Yahoo!'s pro forma net income for the second quarter ended June 30, 1998 was adjusted to \$6,730,000 or \$0.06 per share diluted and the pro forma net income for the third quarter ended September 30, 1998 was adjusted to \$14,890,000 or \$0.13 per share diluted. The above share and per share calculations do not reflect the effect of the 2-for-1 stock split announced on January 12, 1999.

YAHOO! INC.
CONDENSED CONSOLIDATED STATEMENTS OF OPERATIONS
(IN THOUSANDS, EXCEPT PER SHARE AMOUNTS)

	THREE MONTHS ENDED DECEMBER 31,		YEAR ENDED DECEMBER 31,	
	1998	1997	1998	1997
Net revenues	\$ 76,410	\$ 26,584	\$ 203,270	\$ 70,450
Cost of revenues	7,889	3,790	23,825	10,885
Amortization of purchased technology	1,250	-	2,917	-
Total cost of revenues	9,139	3,790	26,742	10,885
Gross profit	67,271	22,794	176,528	59,565
Operating expenses:				
Sales and marketing	30,527	15,776	92,380	45,778
Product development	7,076	3,797	22,742	12,082
General and administrative	3,575	2,163	11,210	7,392
Amortization of intangibles	869	-	2,028	-
Other - non-recurring costs (1)	4,400	3,850	19,400	25,095
Total operating expenses	46,447	25,586	147,760	90,347
Income (loss) from operations	20,824	(2,792)	28,768	(30,782)
Investment income, net	6,142	755	14,579	4,535
Minority interests in operations of consolidated subsidiaries	(297)	96	68	727
Income (loss) before income taxes	26,669	(1,941)	43,415	(25,520)
Provision for income taxes	8,145	-	17,827	-
Net income (loss)	\$ 18,524	\$ (1,941)	\$ 25,588	\$ (25,520)
Net income (loss) per share - diluted	\$ 0.16	\$ (0.02)	\$ 0.23	\$ (0.29)
Weighted average common shares and equivalents used in per share calculation - diluted	117,246	89,713	112,050	87,336

- (1) Non-recurring costs consist of the following:
- \$2,300,000 of in-process research and development incurred in connection with the acquisition of HyperParallel, Inc. during the quarter ended December 31, 1998;
 - \$2,100,000 incurred in connection with the acquisition of Yoyodyne Entertainment, Inc. during the quarter ended December 31, 1998;
 - \$15,000,000 of in-process research and development incurred in connection with the acquisition of Viaweb Inc. during the quarter ended June 30, 1998;
 - \$3,850,000 incurred in connection with the acquisition of Four11 Corporation during the quarter ended December 31, 1997;
 - \$21,245,000 of non-cash costs related to the termination of the Visa Marketplace agreement incurred during the quarter ended June 30, 1997.

Note: The results for all periods presented have been restated to reflect the merger of Yahoo! Inc. and Yoyodyne Entertainment, Inc. which was completed on October 20, 1998 and has been accounted for as a pooling of interests. Additionally, as a result of a change in accounting for the Viaweb acquisition, Yahoo!'s net loss for the second quarter ended June 30, 1998 was adjusted to \$8,977,000 or \$0.10 per share diluted and the net income for the third quarter ended September 30, 1998 was adjusted to \$12,771,000 or \$0.11 per share diluted. The above share and per share calculations do not reflect the effect of the 2-for-1 stock split announced on January 12, 1999.

YAHOO! INC.
CONDENSED CONSOLIDATED BALANCE SHEETS
(IN THOUSANDS)

	DECEMBER 31, 1998	DECEMBER 31, 1997
	----- (UNAUDITED)	----- (AUDITED)
ASSETS		
Cash, cash equivalents, and investments in marketable debt securities	\$ 482,426	\$ 108,045
Accounts receivable, net	24,831	11,163
Property and equipment, net	15,189	7,364
Investments in marketable equity securities	41,339	-
Other assets	58,099	16,940
	-----	-----
Total assets	\$ 621,884	\$ 143,512
	-----	-----
LIABILITIES AND SHAREHOLDERS' EQUITY		
Liabilities:		
Accounts payable	\$ 6,504	\$ 6,022
Accrued expenses and other liabilities	39,621	13,331
Deferred revenue	38,301	5,085
	-----	-----
Total liabilities	84,426	24,438
	-----	-----
Minority interests in consolidated subsidiaries	1,248	716
	-----	-----
Shareholders' equity:		
Common Stock	522,865	151,321
Unrealized gain on investments, net	21,787	-
Accumulated deficit	(8,442)	(32,963)
	-----	-----
Total shareholders' equity	536,210	118,358
	-----	-----
	\$ 621,884	\$ 143,512
	-----	-----

Note: The balances as of December 31, 1997 have been restated to reflect the merger of Yahoo! Inc. and Yoyodyne Entertainment, Inc. which was completed on October 20, 1998 and has been accounted for as a pooling of interests.

FOR IMMEDIATE RELEASE

YAHOO! ANNOUNCES 2-FOR-1 STOCK SPLIT

SANTA CLARA, CALIF. - JAN. 12, 1999 - Yahoo! Inc. (NASDAQ: YHOO) today announced that its Board of Directors has approved a 2-for-1 common stock split. Shareholders on the record date of Jan. 22, 1999 will be entitled to one additional share for every share they own on that date. New shares will be issued by the company's transfer agent, Boston EquiServe LP, on Feb. 5, 1999. The date on which the split shares will be reflected on NASDAQ trading prices is Feb. 8, 1999.

More information about Yahoo!'s common stock split can be found at http://www.yahoo.com/info/investor/split_faq.html.

ABOUT YAHOO!

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FOR IMMEDIATE RELEASE

YAHOO! EXPANDS EXECUTIVE ROLES

TIM KOOGLE APPOINTED CHAIRMAN; JEFF MALLETT NAMED PRESIDENT

SANTA CLARA, Calif.-JAN. 12, 1999-Yahoo! Inc. (NASDAQ: YHOO), a leading Internet media company, today announced the expansion of executive roles. Effective immediately, Tim Koogle ("TK"), Yahoo!'s president and chief executive officer has been appointed chairman and chief executive officer of the company. Koogle was recently named one of "The Top 25 Executives of the Year" for 1998 by BUSINESSWEEK (Jan. 11, 1999). Jeff Mallett has been named president in addition to his current role as chief operating officer of the company, and has joined the Board of Directors.

Koogle and Mallett joined Yahoo! in mid-1995. In conjunction with David Filo and Jerry Yang, Yahoo!'s co-founders, they developed the original business model and strategy that the company continues to execute today. Since shaping the company during its start-up phase, Koogle and Mallett have led Yahoo! to its current leading position as a profitable, preeminent global Web network. Under their leadership, Yahoo! has achieved several consecutive quarters of increasing profitability and 1998 annual net revenues of \$203,270,000.

"Yahoo! started off with Chief Yahoos-Jerry and David. For the last four years another pair of Yahoos-TK and Jeff-have placed their formidable managerial imprints on the company. Their new, expanded titles formally reflect a management structure that has existed for more than a year. Both TK and Jeff have ensured that Yahoo! emerged from the complex and intensely competitive environment since the Internet's creation. Now their challenge is to ensure the company becomes a sustainable and prominent part of the Internet's future," said Michael Moritz, Yahoo! Board Member and a General Partner of Sequoia Capital, Yahoo!'s founding investor.

Yahoo!'s co-founder and chief Yahoo! Jerry Yang continues in his role working closely with Koogle and Mallett to develop corporate business strategies and guide the future direction of the company. David Filo, Yahoo! co-founder and chief Yahoo!, continues to serve as a key technologist, directing the operations behind Yahoo!'s global network of Web properties.

Yahoo! made no organizational or reporting structure changes in conjunction with the announced expansion of executive roles.

ABOUT YAHOO!

Yahoo! Inc. is a global Internet media company that offers a branded network of comprehensive information, communication and shopping services to millions of users daily. As the first online navigational guide to the Web, www.yahoo.com is a leading guide in terms of traffic, advertising, household and business user reach, and is one of the most recognized brands associated with the Internet. The company's global Web network includes 15 world properties. Yahoo! has offices in Europe, the Asia Pacific and Canada, and is headquartered in Santa Clara, Calif.

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