

SECURITIES AND EXCHANGE COMMISSION

FORM 4

Statement of changes in beneficial ownership of securities

Filing Date: **2005-05-02** | Period of Report: **2005-04-28**

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ISSUER

YAHOO INC

CIK: **1011006** | IRS No.: **770398689** | State of Incorporation: **DE** | Fiscal Year End: **1231**
SIC: **7373** Computer integrated systems design

Mailing Address
701 FIRST AVENUE
SUNNYVALE CA 94089

Business Address
YAHOO! INC.
701 FIRST AVENUE
SUNNYVALE CA 94089
4083493300

REPORTING OWNER

HIPPEAU ERIC

CIK: **1105694**
Type: **4** | Act: **34** | File No.: **000-28018** | Film No.: **05789730**

Mailing Address
STARWOOD HOTELS &
RESORTS WORLDWIDE
44 SOUTH BROADWAY
WHITE PLAINS NY 10601

Business Address
C/O ZIFF DAVIS INC
28 EAST 28TH STREET
NEW YORK NY 10016
9146408100

FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

OMB APPROVAL

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STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

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 HIPPEAU ERIC			2. Issuer Name and Ticker or Trading Symbol YAHOO INC [yhoo]			5. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input checked="" type="checkbox"/> Director <input type="checkbox"/> 10% Owner <input type="checkbox"/> Officer (give title below) <input type="checkbox"/> Other (specify below)		
(Last)	(First)	(Middle)	3. Date of Earliest Transaction (Month/Day/Year) 04/28/2005					
SOFTBANK CAPITAL PARTNERS, 461 FIFTH AVENUE			4. If Amendment, Date Original Filed(Month/Day/Year)			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		
(Street) NEW YORK, NY 10017								
(City)	(State)	(Zip)						

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	04/28/2005		<u>X</u>		50,000	A	\$0.8281	0	I	Shares held and sold by SOFTBANK America Inc. on behalf of Mr. Hippeau.
Common Stock	04/28/2005		<u>S</u>		50,000	D	\$34.3145	0	I	Shares held and sold by SOFTBANK America Inc. on behalf of Mr. Hippeau.

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 of Derivative Security: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
				Code	V	(A)	(D)	Date Exercisable	Expiration Date					

Call Options (Right to Buy)	\$0.8281	04/28/2005		<u>X</u>		50,000	(1)	04/01/2007	Common Stock	50,000	\$ 0	110,000	D
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Explanation of Responses:

- Options were granted on December 13, 1996 by SOFTBANK America Inc. to Mr. Hippeau on shares of Yahoo! Inc. held by SOFTBANK America Inc. and became exercisable with respect to 20% of the shares covered thereby in each of the years 1997 through 2001.

Signatures

/s/ Eric C. Hippeau

** Signature of Reporting Person

05/02/2005

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.