

# EXHIBIT 26



January 7, 2011

*Via Facsimile and U.S. Mail*  
212-833-1250

Bruce S. Kaplan, Esq.  
Friedman Kaplan Seiler & Adelman LLP  
1633 Broadway, 46th Floor  
New York, NY 10019-6708

**Re: *In re Chevron Corporation***  
**United States District Court for the Northern District of California (Pending in**  
**Southern District of New York), Case # 10-MC-0002**  
**(Internal Reference No.169381)**

Dear Mr. Kaplan:

Yahoo! Inc. ("Yahoo!") is in receipt of a Subpoena dated January 3, 2011 issued in the above-referenced matter.

This letter is to advise you that on January 7, 2011, Yahoo! sent an email notification to the user named in the subpoena indicating that a subpoena dated January 3, 2011 was issued. Yahoo! will wait for a period of 15 days after the email notice was sent before producing responsive documents to the subpoenaing party or will produce on the date specified in the subpoena, whichever is later. If the user objects to the production of the requested information by filing a Motion to Quash (or other legally proper objection) with the Court, Yahoo! will not produce any responsive documents until the court has ruled on the motion or objection. If no objections are lodged, Yahoo! will produce responsive documents on January 24, 2011.

By this letter, Yahoo! does not waive any objection to further proceedings in this matter.

Please contact me if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read 'Svetlana'.

Svetlana Shatnenko  
Paralegal  
408-349-1099

