

**GILEAD SCIENCES, INC.**  
**RECONCILIATION OF GAAP TO NON-GAAP FINANCIAL INFORMATION**

(unaudited)

(in thousands, except per share amounts)

Below is a reconciliation of Gilead's GAAP operating results and diluted per share amounts as reported in the press release dated April 16, 2008. Non-GAAP net income and net income per diluted share are presented excluding the impact of after-tax stock-based compensation expense and the related methodology for computing dilutive securities for net income per diluted share purposes. Management believes this non-GAAP information is useful for investors, taken in conjunction with Gilead's GAAP financial statements, because management uses such information internally for its operating, budgeting and financial planning purposes. Non-GAAP information is not prepared under a comprehensive set of accounting rules and should only be used to supplement an understanding of the company's operating results as reported under GAAP.

	Three months ended	
	March 31,	
	2008	2007
Net income (GAAP)	\$ 496,127	\$ 407,407
Stock-based compensation expense, net of tax	26,001	40,186
Net income (Non-GAAP)	\$ 522,128	\$ 447,593
Shares used in per share calculation - diluted (GAAP)	966,554	962,716
Dilutive securities	2,121	1,921
Shares used in per share calculation - diluted (Non-GAAP)	968,675	964,637
Net income per share - diluted (GAAP)	\$ 0.51	\$ 0.42
Net income per share - diluted (Non-GAAP)	\$ 0.54	\$ 0.46