

GILEAD SCIENCES, INC.
RECONCILIATION OF GAAP TO NON-GAAP FINANCIAL INFORMATION
(unaudited)
(in thousands, except per share amounts)

Included below is a reconciliation of GAAP net income attributable to Gilead and diluted per share amounts as reported in the press release dated April 21, 2009. Non-GAAP net income attributable to Gilead and net income attributable to Gilead per diluted share for the three months ended March 31, 2009 and 2008 are presented excluding the after-tax impact of stock-based compensation expense and have been adjusted for the application of APB 25 in computing non-GAAP dilutive securities. 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 Gilead's operating results as reported under GAAP.

	Three Months Ended	
	March 31,	
	2009	2008
Net income attributable to Gilead (GAAP)	\$ 589,112	\$ 488,300
Stock-based compensation expense, net of tax	30,288	26,001
Net income attributable to Gilead (Non-GAAP)	<u>\$ 619,400</u>	<u>\$ 514,301</u>
Shares used in per share calculation - diluted (GAAP)	942,479	966,554
Dilutive securities	799	2,121
Shares used in per share calculation - diluted (Non-GAAP)	<u>943,278</u>	<u>968,675</u>
Net income per share attributable to Gilead common stockholders - diluted (GAAP)	<u>\$ 0.63</u>	<u>\$ 0.51</u>
Net income per share attributable to Gilead common stockholders - diluted (Non-GAAP)	<u>\$ 0.66</u>	<u>\$ 0.53</u>