

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No.)

NAME OF ISSUER:

TITLE OF CLASS OF SECURITIES:

CUSIP NUMBER 375558-100

Check the following box if a fee is being paid with this statement: [x]

CUSIP NO. 375558-100

(1)	Names of Reporting Persons	MELLON BANK CORPORATION
	SS or IRS Identification Nos.	IRS No. 25-1233834
	of Above Persons	

(2)	Check the Appropriate Box	(a)
	if a Member of a Group	
	(See Instructions)	(b)

(3) SEC Use Only

(4)	Citizenship or Place	United States
	of Organization	

Number of Shares	(5)	Sole Voting	
Beneficially		Power	1,088,000
Owned by Each			
Reporting Person			
With	(6)	Shared Voting	
		Power	0

	(7)	Sole Dispositive Power	88,000
	(8)	Shared Dispositive Power	1,000,000
(9)	Aggregate Amount Beneficially Owned by Each Reporting Person		1,088,000
(10)	Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See Instructions)		
(11)	Percent of Class Represented by Amount in Row (9)		5.73
(12)	Type of Reporting Person (See Instructions)		HC

- 2(a) -

CUSIP NO. 375558-100

(1)	Names of Reporting Persons SS or IRS Identification Nos. of Above Persons	MELLON BANK, N.A. IRS No. 25-0659306
(2)	Check the Appropriate Box if a Member of a Group (See Instructions)	(a) (b)
(3)	SEC Use Only	
(4)	Citizenship or Place of Organization	United States

Number of Shares Beneficially Owned by Each Reporting Person With	(5)	Sole Voting Power	1,068,000
	(6)	Shared Voting Power	0
	(7)	Sole Dispositive Power	68,000

	(8) Shared Dispositive Power	1,000,000
(9)	Aggregate Amount Beneficially Owned by Each Reporting Person	1,068,000
(10)	Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See Instructions)	
(11)	Percent of Class Represented by Amount in Row (9)	5.63
(12)	Type of Reporting Person (See Instructions)	BK

- 2(b) -

CUSIP NO. 375558-100

(1)	Names of Reporting Persons SS or IRS Identification Nos. of Above Persons	THE DREYFUS CORPORATION IRS No. 13-5673135
(2)	Check the Appropriate Box if a Member of a Group (See Instructions)	(a) (b)
(3)	SEC Use Only	
(4)	Citizenship or Place of Organization	United States

Number of Shares Beneficially Owned by Each Reporting Person With	(5)	Sole Voting Power	1,000,000
	(6)	Shared Voting Power	0
	(7)	Sole Dispositive Power	0
	(8)	Shared Dispositive Power	1,000,000

(9)	Aggregate Amount Beneficially Owned by Each Reporting Person	1,000,000
(10)	Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See Instructions)	
(11)	Percent of Class Represented by Amount in Row (9)	5.27
(12)	Type of Reporting Person (See Instructions)	IA

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CUSIP NO. 375558-100

(1)	Names of Reporting Persons	DREYFUS GROWTH AND INCOME FUND
	SS or IRS Identification Nos. of Above Persons	IRS No. 13-3641178
(2)	Check the Appropriate Box if a Member of a Group (See Instructions)	(a) (b)
(3)	SEC Use Only	
(4)	Citizenship or Place of Organization	United States

Number of Shares Beneficially Owned by Each Reporting Person With	(5)	Sole Voting Power	1,000,000
	(6)	Shared Voting Power	0
	(7)	Sole Dispositive Power	0
	(8)	Shared Dispositive Power	1,000,000
(9)	Aggregate Amount Beneficially Owned by Each Reporting Person	1,000,000	

- (10) Check if the Aggregate Amount
in Row (9) Excludes Certain
Shares (See Instructions)
- (11) Percent of Class Represented 5.27
by Amount in Row (9)
- (12) Type of Reporting Person IV
(See Instructions)

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SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 13G
(Under the Securities and Exchange Act of 1934)

- Item 1(a) Name of Issuer:

Gilead Sciences, Inc.
- Item 1(b) Address of Issuer's Principal Executive Offices:

346 Lakeside Dr.
Foster City, CA 94404
- Item 2 (a) Name of Person Filing:

Mellon Bank Corporation and any other
reporting person(s) identified on the second
part of the cover page(s).
- Item 2(b) Address of Principal Business Office, or if None,
Residence:

c/o Mellon Bank Corporation
One Mellon Bank Center
Pittsburgh, Pennsylvania 15258
(for all reporting persons)
- Item 2(c) Citizenship:

United States
- Item 2(d) Title of Class of Securities:

Gilead Sciences, Inc. Common Stock
- Item 2(e) CUSIP Number:

375558-100
- Item 3 See Item 12 of cover page(s) ("Type of Reporting
Person") for each reporting person.
- BK = Bank as defined in Section 3(a)(6) of the Act

IV = Investment Company registered under Section
8 of the Investment Company Act

IA = Investment Advisor registered under Section
203 of the Investment Advisers Act of 1940

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SCHEDULE 13G (Continued)

EP = Employee Benefit Plan, Pension Fund which is
subject to the provisions of the Employee
Retirement Income Security Act of 1974 or
Endowment Fund; see Section
240.13-d(1) (b) (1) (ii) (F)

HC = Parent Holding Company, in accordance with
Section 240.13-d(1) (b) (1) (ii) (G)

Item 4 Ownership:

See Items 5 through 9 and 11 of cover page(s) as
to each reporting person.

The amount beneficially owned includes, where
appropriate securities not outstanding which are
subject to options, warrants, rights or conversion
privileges that are exercisable within 60 days.
The filing of this Schedule 13G shall not be
construed as an admission that Mellon Bank
Corporation, or its direct or indirect
subsidiaries, including Mellon Bank, N.A., are for
the purposes of Section 13(d) or 13(g) of the Act,
the beneficial owners of any securities covered by
this Schedule 13G.

Item 5 Ownership of Five Percent or Less of a Class:

N/A

Item 6 Ownership of More than Five Percent on Behalf of
Another Person:

All of the securities are beneficially owned by
Mellon Bank Corporation or its direct or indirect
subsidiaries in their various fiduciary
capacities. As a result, another entity in every
instance is entitled to dividends or proceeds of
sale. The number of individual accounts holding
an interest of 5% or more is 0.

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SCHEDULE 13G (Continued)

Item 7 Identification and Classification of the Subsidiary
Which Acquired the Security Being Reported by the
Parent Holding Company:

See Exhibit I.

Item 8 Identification and Classification of Members of the
Group:

N/A

Item 9 Notice of Dissolution of Group:

N/A

Item 10 Certification:

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

This filing is signed by Mellon Bank Corporation on behalf of all reporting entities pursuant to Rule 13d-1(f)(1) promulgated under the Securities and Exchange Act of 1934, as amended.

Date: February 3, 1995

MELLON BANK CORPORATION

By /s/ Michael E. Bleier
Michael E. Bleier
General Counsel

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EXHIBIT I

The shares reported on the attached Form 13G are beneficially owned by the following direct or indirect subsidiaries of Mellon Bank Corporation, as marked (X):

(A)	X	Boston Safe Deposit and Trust Company
		Boston Safe Deposit and Trust Company of California
		Boston Safe Deposit and Trust Company of New York
	X	Mellon Bank, N.A.
		Mellon Bank (Delaware) National Association

Mellon Bank (MD)

- (B) Franklin Portfolio Associates Trust
Laurel Capital Advisors
X Mellon Capital Management Corporation
Mellon Equity Associates
The Boston Company Advisors, Inc.
The Boston Company Financial Strategies, Inc.
The Boston Company Asset Management, Inc.
X The Dreyfus Corporation
Dreyfus Management, Inc.

The Item 3 classification of each of the subsidiaries listed under (A) above is "Item 3(b) Bank as defined in Section 3(a)(6) of the Act."

The Item 3 classification of each of the subsidiaries listed under (B) above is "Item 3 (e) Investment Advisor registered under Section 203 of the Investment Advisers Act of 1940."

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EXHIBIT II

Each of the undersigned hereby authorizes Mellon Bank Corporation, in accordance with Rule 13d-1(f)(1) under the Securities Exchange Act of 1934, as amended (the "1934 Act"), to file, on behalf of the undersigned, any statement required to be signed by the undersigned, on Schedule 13G pursuant to Rule 13d-1 under the 1934 Act and any amendment thereto pursuant to Rule 13d-2 under the 1934 Act.

Each of the undersigned represents that it is individually eligible to use Schedule 13G, and acknowledges its responsibility for the timely filing of such Schedule 13G and any amendments thereto, and for the completeness and accuracy of the information concerning such person contained therein. However, each of the undersigned is not responsible for the completeness or accuracy of the information concerning the other persons making the filing on Schedule 13G unless such undersigned knows or has reason to believe that such

information is inaccurate.

Date: February 3, 1995

MELLON BANK, N.A.

/s/ Stephen A. Yoder
Stephen A. Yoder
Assistant General Counsel

THE DREYFUS CORPORATION

/s/ Daniel C. MacLean
Daniel C. MacLean
Vice President
General Counsel

DREYFUS GROWTH AND INCOME FUND

/s/ Eric B. Fischman
Eric B. Fischman
Vice President
Assistant Secretary