

**QUESTIONS AND ANSWERS REGARDING CERTAIN U.S. FEDERAL INCOME TAX
CONSEQUENCES TO FORMER ABI STOCKHOLDERS RESULTING FROM THE MERGER
OF INVITROGEN AND ABI**

The merger between Applied Biosystems Inc. (“ABI”) and Invitrogen Corporation (renamed Life Technologies Corporation and hereinafter referred to as “Life Technologies” or the “Company”) (the “Merger”) was successfully completed on November 21, 2008. As discussed in detail in the Joint Proxy Statement/Prospectus dated September 10, 2008 and the Supplement No. 1 to the Joint Proxy Statement/Prospectus dated October 15, 2008, the former stockholders of ABI received a combination of Life Technologies stock and cash in exchange for their ABI stock.

The following discussion provides brief answers to certain questions that former ABI shareholders who participated in the Merger may have regarding their tax consequences resulting from the Merger. This discussion is not intended to contain all of the tax information that is important to you. You are urged to read the entire Joint Proxy Statement/Prospectus and the Supplement No. 1 to the Joint Proxy Statement/Prospectus carefully, particularly the sections “*Questions and Answers About the Merger and Special Meetings of Stockholders of Invitrogen and Applied Biosystems*” and “*Material U.S. Federal Income Tax Consequences of the Merger*” in the Joint Proxy Statement/Prospectus and the sections “*Update to ‘Answers to Questions and Answers About the Merger and Special Meetings of Stockholders of Invitrogen and Applied Biosystems’*” and “*Update to ‘Material U.S. Federal Income Tax Consequences of the Merger’*” in Supplement No. 1 to the Joint Proxy Statement/Prospectus, as well as any information incorporated by reference therein and the annexes to the Joint Proxy Statement/Prospectus and the Supplement No. 1 to the Joint Proxy Statement/Prospectus.

FORMER ABI STOCKHOLDERS WHO RECEIVED LIFE TECHNOLOGIES STOCK IN THE MERGER ARE URGED TO CONSULT THEIR TAX ADVISORS AS TO WHETHER THE RECEIPT OF LIFE TECHNOLOGIES STOCK WAS TAXABLE FOR U.S. FEDERAL, STATE, LOCAL AND FOREIGN INCOME AND OTHER TAX LAWS IN THEIR PARTICULAR CIRCUMSTANCES.

Q: Was the Merger a taxable transaction to ABI Shareholders?

A: As discussed further in the section of the Supplement No. 1 to the Joint Proxy Statement/Prospectus entitled “*Update to ‘Material U.S. Federal Income Tax Consequences of the Merger,’*” neither ABI nor Life Technologies obtained an opinion of counsel as to whether the receipt of Life Technologies stock by a former stockholder of ABI was taxable to such stockholder. The Company believes that there is substantial authority to support a conclusion that either (i) the receipt of Life Technologies stock in the Merger was part of a transaction that was, for U.S. federal income tax purposes, fully taxable to such stockholder or, alternatively, (ii) the receipt of Life Technologies stock in the Merger was pursuant to a reorganization so that any gain attributable to such stock was not taxable, for U.S. federal income tax purposes, to such stockholder. You are

encouraged to speak to your own tax advisor regarding the implications of taking either such position.

Q: As a former ABI Shareholder who in the Merger received Life Technologies stock and cash in exchange for my ABI stock, will I have to recognize any gain?

A: It is not clear to what extent you will recognize gain on the receipt of Life Technologies stock. If you realized an economic gain on the entire Merger exchange, some part or all of the cash you received in the Merger will be taxable regardless of whether or not the Merger is fully taxable or qualifies as a tax-free reorganization, however, the extent to which the receipt of Life Technologies shares will affect the total amount of taxable gain will depend both (i) on the tax basis of the ABI shares that you surrendered and (ii) on whether the Merger is fully taxable or qualifies as a tax-free reorganization, as described in the immediately preceding question.

Q: If I realized an economic loss on the entire Merger exchange, will I be entitled to recognize any or loss?

A: If the tax basis of the ABI stock that you surrendered in the Merger exceeded the sum of (i) the amount of cash you received in the Merger and (ii) the fair market value of the Life Technologies stock you received in the Merger, you will have realized a loss. You will be entitled to recognize that loss as a capital loss only if the Merger was a transaction that was, for U.S. federal income tax purposes, fully taxable. You will **not** be entitled to recognize any loss if the Merger was a tax-free reorganization for U.S. federal income tax purposes. As indicated in the first Q&A, it is unclear whether the Merger was a fully taxable transaction or a tax-free reorganization and the Company believes that there is substantial authority to support either position.

Q: What is the tax basis of Life Technologies stock that I received in the Merger?

A: The tax basis of Life Technologies stock that you received in the Merger will be equal to its fair market value on November 21, 2008 if the Merger was a fully taxable transaction. If the Merger was a tax-free reorganization, the tax basis of Life Technologies stock that you received in the Merger will be equal to tax basis of the ABI stock that you surrendered, adjusted in a manner more fully described in the Joint Proxy Statement/Prospectus and the Supplement No. 1 to the Joint Proxy Statement/Prospectus as illustrated in the second example below. As indicated above, it is unclear whether the Merger was a fully taxable transaction or a tax-free reorganization and the Company believes that there is substantial authority to support either position.

Q: How do I know how many shares of Life Technologies stock and cash I will receive as a result of the Merger.

A: The Merger Agreement provided for ABI shareholders to elect to receive either cash only, Life Technologies stock only, or a mixture of cash and Life Technologies stock in exchange for their ABI stock.

Under the terms of the Merger Agreement, if you elected cash only as consideration you would have received, 0.4427 shares of Life technologies and \$18.65 cash for each share of ABI you held. Instead of receiving a fractional share of Life Technologies under the share exchange ratio above, you would receive cash equal to \$22.23 times your fractional share of Life Technologies. Thus, for example, if you held 100 shares of ABI, you would have been entitled to 44.27 shares of Life Technologies common stock (100 ABI shares times the 0.4427 stock exchange ratio), and approximately \$1,865.00 in cash (100 ABI shares times the \$18.65 cash ratio)). In exchange for the 0.27 fractional share, you would have received an additional cash payment of approximately \$6.00 (0.27 fractional shares times \$22.23 closing price), leaving you with 44 shares of Life Technologies common stock.

Under the terms of the Merger Agreement, if you elected as consideration a mixture of cash and stock, you would have received, 0.4543 shares of Life technologies and \$18.15 cash for each share of ABI you held. Instead of receiving a fractional share of Life Technologies under the share exchange ratio above, you would receive cash equal to \$22.23 times your fractional share of Life Technologies. Thus, for example, if you held 100 shares of ABI, you would have been entitled to 45.43 shares of Life Technologies common stock (100 ABI shares times the 0.4543 stock exchange ratio), and approximately \$1,815.00 in cash (100 ABI shares times the \$18.15 cash ratio). In exchange for the 0.43 fractional share, you would have received an additional cash payment of approximately \$9.56 (0.43 fractional share times \$22.23 closing price), leaving you with 45 shares of Life Technologies common stock.

Under the terms of the Merger Agreement, if you elected stock only as consideration, you would have received, 0.8261 shares of Life technologies and \$1.91 cash for each share of ABI you held. Thus, for example, if you held 100 shares of ABI, you would have been entitled to 82.61 shares of Life Technologies common stock (100 ABI shares times the 0.8261 stock exchange ratio), and approximately \$191.00 in cash (100 ABI shares times the \$1.91 cash ratio). In exchange for the 0.61 fractional share, you would have received an additional cash payment of approximately \$13.56 (0.61 fractional shares times \$22.23 closing price), leaving you with 82 shares of Life Technologies common stock.

Q: If I were to take the position that the receipt of the Life Technologies stock in the Merger is fully taxable, how would I determine the amount of my gain or loss and my basis in the Life Technologies stock received?

A: The amount of your gain or loss depends on your individual circumstances. We have provided a hypothetical example, below, illustrating how to calculate, for U.S. federal income tax purposes, taxable gain or loss on the Merger, as well as the tax basis of the Life Technologies shares received in the merger. In the event that you take the position

that the receipt of the Life Technologies stock in the Merger is taxable, the Company believes that, for purposes of calculating the gain or loss, the value of the Life Technologies stock received should be determined as the mean between the highest and lowest trading price of Life Technologies shares on November 21, 2008, the effective date of the Merger, that is, \$20.985 per share. The example below applies to individual citizens or residents of the United States who would have purchased all of their ABI shares for cash and held those shares as a capital asset (generally, for investment purposes). The example does not address any special tax rules that may apply (including shares received as compensation), nor does it address the consequences of any state, local or foreign tax laws. The example below assumes a former ABI stockholder held 100 shares of ABI stock with a tax basis of \$5 per share. The example considers the three types of Merger consideration which a former ABI shareholder could have elected.

Please see the section entitled “*Material U.S. Federal Income Tax Consequences of the Merger*” in the Joint Proxy Statement/Prospectus and the section entitled “*Update to ‘Material U.S. Federal Income Tax Consequences of the Merger’*” in Supplement No. 1 to the Joint Proxy Statement/Prospectus for a full discussion of the tax considerations if the Merger is fully taxable.

Example of Fully Taxable Transaction:

	Mixed Consideration	All Cash Election	All Stock Election
1 Adjusted Basis Per ABI Share	\$5.00	\$5.00	\$5.00
2 ABI Shares	100	100	100
3 Cash Per ABI Share	\$18.15	\$18.65	\$1.91
4 Life Technologies Shares Per ABI Share	0.4543	0.4427	0.8261
5 Assumed Value of Life Technologies Share	\$20.985	\$20.985	\$20.985
6 Closing Price Per Life Technologies Share	\$22.23	\$22.23	\$22.23
7 Total Regular Cash (2 x 3)	\$1,815.00	\$1,865.00	\$191.00
8 Cash in lieu of Fractional Share (6 x 10)	\$9.56	\$6.00	\$13.56
Total Life Technologies Whole Shares (2 x 4, rounded to next lower integer)	45	44	82
10 Life Technologies Fractional Shares (2 x 4 - 9)	0.43	0.27	0.61
11 Value of Life Technologies Whole Shares (9 x 5)	\$944.32	\$923.34	\$1,720.77
12 Total Amount Realized (7 + 8 + 11)	\$2,768.88	\$2,794.34	\$1,925.33
13 Total ABI Adjusted Basis (1 x 2)	(\$500.00)	(\$500.00)	(\$500.00)
14 Total Taxable Gain (Loss) (12 + 13)	\$2,268.88	\$2,294.34	\$1,425.33
15 Total Adjusted Basis Life Technologies (11)	\$944.32	\$923.34	\$1,720.77

Q: If I were to take the position that the Merger was a tax-free reorganization, how would I determine the amount of my gain or loss, if any, on the receipt of cash and Life Technologies stock?

A: As in a taxable merger, the amount of gain, if any, you would have recognized in a tax-free transaction depends on your individual circumstances. Generally, gain would only be recognized for tax purposes with respect to the cash consideration received. However, in a tax-free merger, you cannot recognize any loss. We have provided a hypothetical example, below, illustrating how to calculate, for U.S. federal income tax purposes, taxable gain on the Merger, as well as the tax basis of the Life Technologies shares received in the merger. The same facts, assumptions and limitations apply for this example as for the example for a taxable transaction, above.

Please see the section entitled “*Material U.S. Federal Income Tax Consequences of the Merger*” in the Joint Proxy Statement/Prospectus and the section entitled “*Update to ‘Material U.S. Federal Income Tax Consequences of the Merger’*” in Supplement No. 1 to the Joint Proxy Statement/Prospectus for a full discussion of the tax considerations if the Merger is a tax-free reorganization.

Example of a Tax-Free Merger:

	Mixed Consideration	All Cash Election	All Stock Election
Adjusted Basis Per ABI Share	\$5.00	\$5.00	\$5.00
ABI Shares	100	100	100
Cash Per ABI Share	\$18.150	\$18.650	\$1.910
Life Technologies Shares Per ABI Share	0.4543	0.4427	0.8261
Assumed Value of Life Technologies Share	\$20.985	\$20.985	\$20.985
Closing Price Per Life Technologies Share	\$22.23	\$22.23	\$22.23
Fractional Share	0.43	0.27	0.61
Cash in Lieu of Fractional Share	\$9.56	\$6.00	\$13.56
Full Life Technologies Shares received	45	44	82
Step 1			
Original cost basis of ABI Shares	\$500.00	\$500.00	\$500.00
Step 2			
Total consideration received in the Merger			
Value of Stock consideration	\$953.35	\$929.01	\$1,733.57
Cash Consideration	\$1,815.00	\$1,865.00	\$191.00
Total	\$2,768.35	\$2,794.01	\$1,924.57
Step 3			
Gain/(loss) realized in Merger			
Total Consideration	\$2,768.35	\$2,794.01	\$1,924.57
Cost Basis of ABI shares	(\$500.00)	(\$500.00)	(\$500.00)
Gain/(loss) realized	\$2,268.35	\$2,294.01	\$1,424.57

Step				
4	Taxable Gain Recognized in Merger	\$1,815.00	\$1,865.00	\$191.00
	(Lesser of total gain realized or cash received in Merger)			
Step				
5	Basis in new Life Technologies Shares			
	Original cost Basis of ABI Shares	\$500.00	\$500.00	\$500.00
	Less: Cash Consideration	(\$1,815.00)	(\$1,865.00)	(\$191.00)
	Plus: Taxable Gain Realized	\$1,815.00	\$1,865.00	\$191.00
	Basis of shares (including fractional)	\$500.00	\$500.00	\$500.00
Step				
6	Taxable Gain or Loss Recognized on Fractional Share			
	Cash in Lieu of Fractional Life Technologies Share	\$9.56	\$6.00	\$13.56
	Less: Basis Attributable to Fractional Life Technologies Share	(\$4.73)	(\$3.05)	(\$3.69)
	(Fractional Share/total Life Technologies shares) x (Life Technologies Share Basis)			
	Taxable Gain/(Loss) on Fractional Share	\$4.83	\$2.95	\$9.87
	Total taxable gain (Taxable Gain Recognized in Merger plus gain per fractional share)	\$1,819.83	\$1,867.95	\$200.87
Step				
7	Total Basis in the Remaining Life Technologies Shares			
	Basis of Life Technologies Shares (including fractional shares)	\$500.00	\$500.00	\$500.00
	less: Basis attributable to Fractional Shares	(\$4.73)	(\$3.05)	(\$3.69)
	Basis remaining in Life Technologies Shares	\$495.27	\$496.95	\$496.31
	Basis per Share	\$11.01	\$11.29	\$6.05

The information and examples set forth above do not constitute tax advice and do not purport to be complete or to describe the tax consequences that may apply to your particular circumstances. You should consult your own tax adviser regarding the tax implications of the Merger to you.