

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

Below is a reconciliation of Gilead's GAAP net income and diluted per share amounts as reported in the press release dated July 19, 2007. 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 deriving 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 the company's operating results as reported under GAAP.

	Three Months Ended		Six Months Ended	
	June 30,		June 30,	
	2007	2006	2007	2006
Net income (GAAP)	\$ 407,930	\$ 265,150	\$ 815,337	\$ 527,854
Stock-based compensation expense, net of tax	34,260	27,721	74,446	51,225
Net income (Non-GAAP)	<u>\$ 442,190</u>	<u>\$ 292,871</u>	<u>\$ 889,783</u>	<u>\$ 579,079</u>
Shares used in per share calculation - diluted (GAAP)	967,928	952,434	964,614	958,007
Dilutive securities	2,799	1,057	2,408	1,507
Shares used in per share calculation - diluted (Non-GAAP)	<u>970,727</u>	<u>953,491</u>	<u>967,022</u>	<u>959,514</u>
Net income per share - diluted (GAAP)	<u>\$ 0.42</u>	<u>\$ 0.28</u>	<u>\$ 0.85</u>	<u>\$ 0.55</u>
Net income per share - diluted (Non-GAAP)	<u>\$ 0.46</u>	<u>\$ 0.31</u>	<u>\$ 0.92</u>	<u>\$ 0.60</u>