

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 April 18, 2007. Non-GAAP net income and net income per diluted share are presented excluding the impact of after-tax stock-based compensation expense. 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,	
	2007	2006
Net income (GAAP)	\$ 407,407	\$ 262,704
Stock-based compensation expense, net of tax	40,186	23,503
Net income (Non-GAAP)	\$ 447,593	\$ 286,207
Shares used in per share calculation - diluted (GAAP)	481,358	481,802
Dilutive securities	960	985
Shares used in per share calculation - diluted (Non-GAAP)	482,318	482,787
Net income per share - diluted (GAAP)	\$ 0.85	\$ 0.55
Net income per share - diluted (Non-GAAP)	\$ 0.93	\$ 0.59