

**GILEAD SCIENCES, INC.**  
**RECONCILIATION OF GAAP TO NON-GAAP NET INCOME (LOSS)**

(unaudited)

(in thousands, except per share amounts)

Below is a reconciliation of Gilead's GAAP net loss and diluted per share amounts as reported in the press release dated January 31, 2007. Non-GAAP net income and net income per diluted share for 2006 periods are presented excluding the impact of the purchased in-process research and development charges incurred in connection with the acquisitions of Myogen and Corus during the three months and year ended December 31, 2006. Management believes this non-GAAP information is useful for investors, taken in conjunction with Gilead's GAAP financial statements, because it facilitates the comparison of current and prior period operating results after eliminating the effect of expense components that are individually material in a particular period but were not present in the prior period; additionally, management uses such information internally for its operating, budgeting and financial planning purposes. Non-GAAP financial information does not exclude stock-based compensation expense resulting from Gilead's adoption of SFAS 123(R) on January 1, 2006. Note 1 to the condensed consolidated statements of operations on page 6 of the attached press release continues to enable management and investors to understand the comparative impact of stock-based compensation expense on the various captions of the statements of operations in 2006. 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 December 31, 2006	Year ended December 31, 2006
Net loss (GAAP)	\$ (1,665,647)	\$ (1,189,957)
Purchased in-process research and development expense	2,038,483	2,394,051
Net income (Non-GAAP)	<u>\$ 372,836</u>	<u>\$ 1,204,094</u>
Shares used in per share calculation - diluted (GAAP)	460,099	459,106
Dilutive securities	18,667	19,197
Shares used in per share calculation - diluted (Non-GAAP)	<u>478,766</u>	<u>478,303</u>
Net loss per share - diluted (GAAP)	<u>\$ (3.62)</u>	<u>\$ (2.59)</u>
Net income per share - diluted (Non-GAAP)	<u>\$ 0.78</u>	<u>\$ 2.52</u>

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

Below is a reconciliation of Gilead's GAAP operating results and per share amounts as reported in the press release dated October 18, 2006. Non-GAAP earnings and earnings per diluted share are presented excluding the impact of the purchased in-process research and development charge incurred in connection with the acquisition of Corus. Our management believes this non-GAAP information is useful for investors, in conjunction with our GAAP financial statements, because it facilitates the comparison of current and prior period operating results after eliminating the effect of expense components that are individually material in the current period but were not present in the prior period. Non-GAAP financial information no longer excludes stock-based compensation expense resulting from our adoption of SFAS 123(R) on January 1, 2006 as management believes that investors have gained a better understanding of stock-based compensation expense and are now including such expense in their evaluation of the company; however, note 1 to the condensed consolidated statements of operations on page 6 of the attached press release continues to enable management and investors to understand the comparative impact of stock-based compensation expense on the various captions of the statements of operations in 2006. Non-GAAP information is not prepared under a comprehensive set of accounting rules and should only be used to supplement an understanding of our operating results as reported under GAAP.

	<u>Three months ended September 30, 2006</u>	<u>Nine months ended September 30, 2006</u>
Net income (loss) (GAAP)	\$ (52,164)	\$ 475,690
Purchased in-process research and development expense	<u>355,568</u>	<u>355,568</u>
Net income (Non-GAAP)	<u>\$ 303,404</u>	<u>\$ 831,258</u>
Shares used in per share calculation - diluted (GAAP)	457,433	478,101
Dilutive securities	<u>18,829</u>	<u>-</u>
Shares used in per share calculation - diluted (Non-GAAP)	<u>476,262</u>	<u>478,101</u>
Net income (loss) per share - diluted (GAAP)	<u>\$ (0.11)</u>	<u>\$ 0.99</u>
Net income per share - diluted (Non-GAAP)	<u>\$ 0.64</u>	<u>\$ 1.74</u>