

Via Facsimile and U.S. Mail  
Mail Stop 6010

June 29, 2007

Mr. John C. Martin  
President and Chief Executive Officer  
Gilead Sciences, Inc.  
333 Lakeside Drive  
Foster City, CA 94404

**Re: Gilead Sciences, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**File No. 0-19731**

Dear Mr. Martin:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Jim B. Rosenberg  
Senior Assistant Chief  
Accountant