

Via Facsimile and U.S. Mail  
Mail Stop 4720

August 27, 2009

Robin L. Washington  
Chief Financial Officer  
Gilead Sciences, Inc.  
333 Lakeside Drive  
Foster City, CA 94404

**Re: Gilead Sciences, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2008**  
**File Number: 000-19731**

Dear Ms. Washington,

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

Sincerely,

Carlton E. Tartar  
Accounting Branch Chief