

Mail Stop 4720

May 28, 2010

Via Facsimile and U.S. Mail

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

**Re: Gilead Sciences, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 1, 2009
File Number: 001-19731**

Dear Ms. Washington:

We have completed our review of your Annual Report on Form 10-K for the Fiscal Year Ended December 31, 2009 and have no further comments at this time.

Sincerely,

Jeffrey Riedler
Assistant Director