

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
April 8, 2011**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**Gilead Sciences, Inc.**

**File No. 000-19731 - CF#26419**

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Gilead Sciences, Inc. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 10-K filed on February 28, 2011.

Based on representations by Gilead Sciences, Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibits will not be released to the public for the time periods specified:

Exhibit 2.3	through December 31, 2015
Exhibit 10.90	through December 31, 2013

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Sonia Barros  
Special Counsel