

RECONCILIATION OF SELECTED NON-GAAP FINANCIAL MEASURES

Year Ended December 31, 2001			Year Ended December 31, 2000			Year Ended December 31, 1999		
GAAP	Non-GAAP Adjustments	Adjusted	GAAP	Non-GAAP Adjustments	Adjusted	GAAP	Non-GAAP Adjustments	Adjusted
\$1,142.1	\$ —	\$1,142.1	\$992.1	\$ —	\$ 992.1	\$828.6	\$ —	\$828.6
—	—	—	—	—	—	—	—	—
1,142.1	—	1,142.1	992.1	—	992.1	828.6	—	828.6
198.1	—	198.1	197.7	—	197.7	170.4	—	170.4
—	—	—	—	—	—	—	—	—
944.0	—	944.0	794.4	—	794.4	658.2	—	658.2
4.2	—	4.2	3.5	—	3.5	2.9	—	2.9
481.1	(2.9) ⁽ⁿ⁾	478.2	409.2	1.3 ^(p)	410.5	332.2	8.2 ^(u)	340.4
227.5	(40.0) ^(l)	187.5	165.7	(2.0) ^(q)	163.7	140.6	(5.5) ^(q)	135.1
(0.7)	—	(0.7)	(3.1)	—	(3.1)	(6.1)	—	(6.1)
—	—	—	—	—	—	—	—	—
(1.7)	1.7 ^(m)	—	0.2	(0.2) ^(r)	—	(4.4)	4.4 ^(s)	—
242.0	41.2	283.2	225.9	0.9	226.8	198.8	(7.1)	191.7
30.6	—	30.6	23.9	—	23.9	14.3	—	14.3
(18.1)	—	(18.1)	(16.2)	—	(16.2)	(8.6)	—	(8.6)
(4.5)	4.5 ^(j)	—	0.8	—	0.8	14.0	(14.0) ^(p)	—
4.2	(4.2) ^(c)	—	—	—	—	—	—	—
—	—	—	—	—	—	(6.9)	6.9 ^(t)	—
6.1	(6.5) ^(o)	(0.4)	1.2	—	1.2	(0.4)	—	(0.4)
18.3	(6.2)	12.1	9.7	—	9.7	12.4	(7.1)	5.3
260.3	35.0	295.3	235.6	0.9	236.5	211.2	(14.2)	197.0
88.5	(1.5) ^(e)	87.0	69.1	0.2 ^(e)	69.3	67.4	(4.4) ^(e)	63.0
0.6	—	0.6	0.6	—	0.6	0.1	—	0.1
\$ 171.2	\$ 36.5	\$ 207.7	\$165.9	\$ 0.7	\$ 166.6	\$143.7	\$ (9.8)	\$133.9
\$1.30	\$0.28	\$1.58	\$1.27	—	\$1.27	\$1.09	\$(0.08)	\$1.01
\$1.29	\$0.26	\$1.55	\$1.24	\$0.01	\$1.25	\$1.06	\$(0.07)	\$0.99
\$1,142.1	\$ 28.8 ^(v)	\$1,170.9	\$992.1	\$24.1 ^(v)	\$1,016.2	\$828.6	\$ 40.0 ^(v)	\$868.6

foreign currency exchange rates, thereby facilitating period-to-period comparisons of Allergan's sales. Generally, when the dollar either strengthens or weakens against other currencies, the growth at constant currency rates will be higher or lower, respectively, than growth reported at actual exchange rates.

(a) In-process research and development charge related to the acquisition of Bardeen Sciences Company, LLC and Oculex Pharmaceuticals, Inc. (b) Restructuring charge (reversal) and asset write-offs, net related to the spin-off of Advanced Medical Optics. (c) Unrealized loss on the mark-to-market adjustment to derivative instruments. (d) Loss on early extinguishment of debt. (e) Tax effect for non-GAAP adjustments. (f) Duplicate operating expenses of \$2.6 million and restructuring charge and asset write-offs of \$1.1 million related to the spin-off of Advanced Medical Optics. (g) Duplicate operating expenses incurred related to the spin-off of Advanced Medical Optics. (h) Duplicate operating expenses of \$0.7 million and partnering collaboration expense of \$4.0 million. (i) Legal settlement regarding LUMIGAN. (j) Marked-to-market loss on investments and related third party collaborations.

(k) Partnering deal settlement of \$5.0 million, gain on sale of facility (spin-related) of \$5.7 million and loss on early extinguishment of debt of \$11.7 million. (l) In-process research and development charge related to the acquisition of Allergan Specialty Therapeutics, Inc. (m) Restructuring charge reversal related to the 1998 restructuring charge. (n) Duplicate operating expenses of \$4.4 million related to the spin-off of Advanced Medical Optics, net of income of \$1.5 million from a partnering agreement. (o) Gain on sale of facility (1998 restructuring-related) of \$4.5 million and \$2.0 million gain on the sale of divested pharmaceutical products in Brazil. (p) Gain on sale of investments. (q) Partnering agreement expenses. (r) Final restructuring charge adjustment related to the 1996 restructuring charge. (s) Restructuring charge reversal of \$3.6 million and \$0.8 million of asset gains, reducing write-offs recorded related to the 1998 restructuring charge. (t) Contribution to The Allergan Foundation. (u) \$9.3 million of income, net of expenses of \$0.2 million, from partnering agreements and \$1.1 of certain one-time costs. (v) The adjustment to measure sales using constant currency.