

**INFORMATION STATEMENT
TO THE INTERNAL REVENUE SERVICE**

**Statement of stockholder receiving a distribution of the common stock of Advanced
Medical Optics, Inc. pursuant to Treasury Regulation Section 1.355-5(b)**

1. The undersigned, a stockholder owning shares of Allergan, Inc. common stock as of [__ p.m. EST] on the June 14, 2002 record date (or, as applicable, a successor in interest to such stockholder), received on June 29, 2002, a distribution of the common stock of Advanced Medical Optics, Inc., a controlled corporation, pursuant to a transaction (the "Transaction") to which Section 355 of the Internal Revenue Code of 1986, as amended (the "Code"), applies.

2. The names and addresses of the corporations involved are:

Allergan, Inc.
2525 Dupont Drive
Irvine, CA 92612

Advanced Medical Optics, Inc.
1700 East St. Andrews Place
Santa Ana, CA 92705

3. No stock or securities of Allergan, Inc. were surrendered by the undersigned in the Transaction.

4. The undersigned received _____ shares of Advanced Medical Optics, Inc. common stock (including fractional share interests) in the Transaction.

5. Allergan, Inc. has received a private letter ruling from the Internal Revenue Service to the effect that the distribution of shares of Advanced Medical Optics, Inc. common stock qualifies as a tax-free distribution under Section 355 of the Code.

Date

Signature of Stockholder

NOTE: Please complete this form and attach to your 2002 U.S. Federal income tax return.