

TAX BASIS WORKSHEET

NOTE: The attached Tax Basis Worksheet has been revised and re-issued by the Company on August 27, 2002. This revised worksheet should be used in place of the worksheet previously provided at www.allergan.com.

Step Two:

After you have determined your tax basis per share of Allergan stock in Step One, you must then allocate that basis between your existing Allergan shares and the Advanced Medical Optics (AMO) shares received in the June 29, 2002 distribution. For every 4.5 shares of Allergan that you own, you received 1 share of Advanced Medical Optics. Another way of saying this is that for each 1 share of Allergan that you own, you received .2222 share of Advanced Medical Optics. Using the average of the high and low trading prices on the first day of trading, which is July 1, 2002, you would allocate the basis in your Allergan shares as follows:

New Allergan Basis:

Basis per share of Allergan from (B) above:	\$ _____
Multiply by number of Allergan shares owned in this lot	_____ (C)
Total Basis in this lot	\$ _____
Multiply by Allergan allocation percentage *	96.5 %
New Basis allocated to Allergan shares	\$ _____
Divide by number of shares owned in this lot	_____ (C)
New Basis per share of Allergan	_____

New AMO Basis:

Basis per share of Allergan from (B) above:	\$ _____
Multiply by number of Allergan shares owned in this lot	_____ (C)
Total Basis in this lot	\$ _____
Multiply by AMO allocation percentage *	3.5 %
New Basis allocated to AMO shares	\$ _____
Divide by number of AMO Shares received for this lot **	_____
New Basis per share of AMO	\$ _____

Note that this calculation is an example of one allocation method. PLEASE CONSULT YOUR TAX ADVISOR FOR MORE INFORMATION.

* For a discussion regarding the determination of this percentage, see separate IMPORTANT U.S. TAX INFORMATION FOR AMO SPIN-OFF dated June 29, 2002 at www.allergan.com.

** This will be equal to the number of shares owned in this lot, divided by 4.5.