

**Applera Corporation Teleconference  
April 26, 2007**

**Management Remarks for Third Quarter Fiscal 2007 Earnings Call**

**Peter Dworkin**

Good morning. Thank you for joining Applera management to discuss the third quarter fiscal 2007 financial results that we issued early this morning for Applera Corporation and its Applied Biosystems Group and Celera Group.

As in previous earnings calls, this morning we will discuss both of our businesses separately starting with Applied Biosystems and then moving on to Celera.

The Celera portion of the call will begin at 11:45 a.m. Eastern Time. If the Applied Biosystems portion of the call should run beyond 11:45, the Celera portion will follow immediately thereafter.

Present today are Tony White, Chief Executive Officer of Applera; Dennis Winger, Chief Financial Officer of Applera; and executives from the Applera operating businesses.

During this call, we will be making forward-looking statements about Applera's businesses. These statements are subject to the risks and uncertainties relating to our businesses and corporate structure that are referred to in the releases issued this morning and in Applera's filings with the SEC. We also will be discussing historical and forward-looking non-GAAP financial measures for Applied Biosystems. These non-GAAP financial measures are not in accordance with, or an alternative for, GAAP and may be different from non-GAAP financial measures used by other companies. A reconciliation of GAAP and non-GAAP financials can be found in today's press release and on the Financial Reports page of the Investor Relations section of the Applied Biosystems website at [www.appliedbiosystems.com](http://www.appliedbiosystems.com).

Please note that after this call, the text of these prepared remarks will be posted on the Investor Relations section of the Applera web site and on the separate Investor Relations sites of the Applied Biosystems and Celera web sites.

As in previous quarters, we have invited stockholders and other interested members of the public to submit questions for management consideration in advance of our conference calls. The goal is to give the investing public the broadest possible access to management. The email address for submitting questions is published in the release that announced the date and time for this earnings call. The email address for questions also is published in the earnings releases themselves, as was done today. Questions may be submitted to the email address listed in today's releases during today's call, and if there is time, management will field relevant questions.

Now, Tony White will comment on the performance of Applied Biosystems during the quarter. During the ABI question and answer session he will be joined by Mark Stevenson, President of the Molecular & Cell Biology Division; Laura Lauman, President of the Proteomics & Small Molecule Division; Lenny Klevan, President of the Applied Markets Division; and Mike Schneider, President of the Global Service Division.

## **Tony White**

Good morning.

Applied Biosystems grew total third quarter revenues by 8% to \$530 million. Non-GAAP earnings per share grew by 6% over the prior year period. Operational revenue, or revenue excluding the net effect of foreign currency, licensing fees related to the settlement with Bio-Rad Laboratories in the third quarter of 2006, and Ambion revenues in both periods, grew approximately 5% over the prior year period.

Now I'd like to share with you some of the highlights that contributed to our third quarter performance.

Our DNA Sequencing product category grew 3% over the third quarter of last year, and is up 4% fiscal year to date. We continue to view this performance as confirmation of our perspective that the DNA sequencing market has stabilized and is growing modestly. Our sequencing instruments continue to benefit from the ongoing expansion and adoption of DNA forensics. We're seeing consumables growth driven by the increased use of Applied Biosystems' installed base of over 14,000 sequencers and by the promising launch of the BigDye Xterminator Purification Kit. This product is an example of our strategy to capture more revenue from customer workflows, in this case, from preparing samples prior to their analysis on our sequencers.

With respect to our next generation sequencing initiatives, the commercialization of our Advanced Genetic Analysis platform is progressing as scheduled. We remain on target to provide initial instruments to early access customers by mid calendar 2007 and plan additional unit placements in the fall. We are running customer samples on the platform in our own lab and are presenting data at various scientific conferences.

Our Real-Time PCR and Applied Genomics product category grew 13% over the third quarter of last year, or 10% excluding Ambion revenues and prior-year licensing fees related to the settlement with Bio-Rad. Real time PCR continues to grow in all sectors as an application for both genotyping and gene expression. On the instrument side, we also continue to see growth in quality and safety testing applications within the applied markets, especially in food and environmental testing. Use of real time PCR continues to expand globally, with the Asian markets particularly dynamic. Strong consumables growth in the Real-Time PCR and Applied Genomics product category benefited from uptake of our TaqMan<sup>®</sup> assays, which continue to be the gold standard for validation and screening applications in the research markets. Ambion revenues continue to increase above the market growth rate for RNA reagents. Ambion products are being well integrated into the workflow solutions we provide to address customer applications. Another benefit from the Ambion acquisition is the positive impact the consumables culture at Ambion is having on the continued development of the total AB consumables business strategy.

Our Core PCR and DNA Synthesis product category declined 9% from the prior year period primarily as a result of the expected decline in PCR royalty revenues.

Moving to Mass Spectrometry, we are very pleased with another double-digit growth quarter, as the category grew 12% year-on-year. Growth was balanced across all application areas.

I'd like to spend a moment on the new FlashQuant™ workstation announced last week. FlashQuant is another example of the innovation underlying the market leadership of the AB joint venture with MDS Sciex in mass spectrometry. FlashQuant is a first-of-its-kind front-end MALDI ionization system designed to run with the 4000 triple quad and the 4000 Q Trap®. FlashQuant promises to greatly speed up compound screening in drug discovery for small molecule analysis.

Also contributing to the performance across all of the product categories was the product offerings from our Global Services Division. Service grew 14% over the prior year period with good order growth from new service plans and specialized services.

Thank you and now I'd like to turn the call over to Dennis Winger who will review financial highlights for the third quarter and provide an update to the Group's financial outlook for fiscal 2007.

**Dennis Winger**

Thank you, Tony.

During the third quarters of both fiscal 2007 and 2006, the Group recorded items that affected the comparability of results. In the third quarter of 2007, as outlined in today's press release, amortization expense related to acquired intangibles decreased income before taxes by \$2.8 million.

Gross margin in the third quarter of fiscal 2007 was 56.4% versus 56.2% in the prior year quarter. The increase in gross margin was primarily attributable to a favorable impact of foreign currency and improved vendor pricing related to enzymes. SG&A expense increases in the third quarter reflect costs related to our acquisition of Ambion, higher employee related costs, and certain strategic investments to support growth. The increase in R&D over the prior year period was primarily attributable to Ambion and development of the Advanced Genetic Analysis platform.

Third quarter fiscal 2007 earnings per share on a non-GAAP basis were \$0.36, a 6% increase compared to \$0.34 in the prior year period, which included the benefit of the \$7 million in licensing fees related to the settlement with Bio-Rad Laboratories. As previously stated, a reconciliation of GAAP and non-GAAP financials can be found in today's press release and on our website at [www.appliedbiosystems.com](http://www.appliedbiosystems.com) on the Financial Reports page of the Investor Relations section.

The net effect of foreign currency on fiscal 2007 third quarter EPS was a favorable impact of approximately \$0.03 compared to the prior year period.

Cash flow from operations during the quarter was \$107.1 million and capital expenditures were \$16.5 million. At the end of the third quarter, accounts receivable were \$406.8 million, representing 57 days sales outstanding, and inventory was \$145.2 million, representing 3.2 months of inventory on hand.

As of March 31, 2007, cash and short-term investments were \$448.5 million, up from \$343.7 million as of December 31, 2006. This increase was largely the result of contributions from earnings.

In light of the Group's strong cash flow performance during fiscal 2007, the Board of Directors determined that the Group has sufficient financial resources to pursue internal and external investment opportunities as well as to repurchase shares. Accordingly, the Board of Directors has authorized the repurchase of up to 10% of the outstanding shares of Applied Biosystems Group common stock. It is anticipated that repurchases will be made from time to time depending on market and business conditions.

Applied Biosystems has the following expectations regarding its financial performance for fiscal 2007:

- The Group expects high single digit to low double digit revenue growth for fiscal 2007 assuming current exchange rates. This outlook includes the full fiscal year impact from the March 2006 acquisition of Ambion.
- The Group anticipates revenue growth in the DNA Sequencing, Real-Time PCR/Applied Genomics, Mass Spectrometry, and Other Product Lines categories and a revenue decline in the Core PCR and DNA Synthesis category. Quarterly year-over-year revenue changes may be different from our annual expectations due to a variety of factors, including the timing of customer orders and disbursements of government funding.
- The Group expects the effective annual tax rate used to calculate non-GAAP financial measures to be approximately 30%.
- The Group expects non-GAAP EPS to increase at a rate equal to, or slightly above, the annual revenue growth rate. This includes the incremental impact of the Agencourt expenses and stock-based compensation, and the increase in the effective annual tax rate from 29% in fiscal 2006. The total impact of these three items on fiscal 2007 non-GAAP EPS is expected to be approximately \$0.10.

The total pre-tax impact of FAS 123R (accounting for stock based compensation) in fiscal 2007 is expected to be approximately \$14 million, with an EPS impact of approximately \$0.05.

The Group believes this outlook and its fiscal year 2007 financial performance could be affected by a number of factors and other risks and uncertainties outlined in today's press release and in our filings with the SEC.

These comments reflect management's current outlook. Applied does not have any current intention to update this outlook and plans to revisit the outlook for its businesses only once each quarter when financial results are announced.

Thank you, we'll now take your questions about Applied Biosystems.

**Peter Dworkin**

In the second half of our call today, Tony White will make introductory remarks about Celera and then Celera President Kathy Ordoñez will review the Celera business. Also on the call today for the Q&A portion are these other Celera executives: Stacey Sias, Chief Business Officer; TomWhite, Chief Scientific Officer; Joel Jung, Vice President of Finance, and investor relations senior director David Speechly.

For those who may have just joined us this morning, please note that during this call we will be making forward-looking statements about the Company's businesses. These statements are

subject to the risks and uncertainties relating to our businesses and corporate structure that are referred to in the releases issued this morning and in Applera's filings with the Securities & Exchange Commission.

**Tony White**

Thank you Peter, and good morning everyone.

We had some significant scientific discoveries and product developments at Celera this last quarter. In the pursuit of our business goals and objectives, success clearly hinges on our ability to translate these discoveries and innovation into development and, ultimately, into commercialization.

Among the achievements this last quarter are two examples of how we're implementing our vision for the business. First, we signed an important agreement with LabCorp through which they intend to commercialize certain of our discoveries in breast cancer, and second, our alliance with Abbott saw regulatory approval in Europe of an additional test for hepatitis B viral load on the *m2000* system.

The management team at Celera remains focused on growing its molecular diagnostics business and remains on track to achieve its goal of profitability by the end of fiscal 2008.

I'll now hand it over to Kathy Ordoñez who will discuss Celera in more detail.

**Kathy Ordoñez**

Thank you Tony and good morning everyone.

This was another productive quarter for us as we maintained momentum in sales of key products, made important discoveries in our genomic and proteomic endeavors, and also made progress moving our discoveries toward commercialization.

Total end-user revenues were \$24.3 million in the third quarter of fiscal 2007, compared to \$20.0 million in the same quarter last year. Increased sales of HCV RealTime™ and HIV viral load assays used on the *m2000* system, high resolution human leukocyte antigen products, the ViroSeq™ HIV-1 Genotyping system, and sales of Fragile X analyte specific reagents (ASRs) all contributed to the year-over-year growth.

For the nine months of fiscal 2007, total end-user diagnostic revenues were \$73.3 million, compared to \$57.0 million in the same period last year, which included \$3.6 million of end-user revenues related to the discontinued low resolution HLA product line that was removed from the alliance in December 2005. Excluding this amount, end-user revenues increased 37 percent in the nine-months year-to-date in fiscal 2007, compared to the same period last year.

We're encouraged by the sustained growth in end-user revenue from the *m2000* system and tests that are being sold in Canada and throughout Europe and countries that recognize the CE certification across Asia and Africa. Moreover, we're pleased with the CE marking for a real-time PCR test for monitoring hepatitis B viral load in patients, allowing the test to be marketed in the European Union. This test detects nearly all known forms of hepatitis B genotypes enabling physicians to better manage patient therapy. This brings to 5 the number of tests offered on the *m2000* system in Europe, and reinforces the breadth of menu as a competitive advantage for the system.

Earlier this week we announced that LabCorp took a license to our breast cancer metastasis and estrogen/progesterone receptor discoveries. The license agreement allows LabCorp to select from among Celera's genomic findings to develop and commercialize two molecular oncology laboratory service tests. LabCorp plans to offer one test to help predict the risk of metastasis in early stage breast cancer patients, and a second test to provide a molecular assessment of hormonal receptor status, which is used to select women for endocrine therapy. LabCorp expects to commercialize laboratory developed tests based on our findings during the second half of calendar 2007.

We have described our breast cancer discoveries and validation studies at numerous conferences over the past year. These discoveries involve multiple genes predicting distant metastatic risk in node-negative, early stage, estrogen receptor positive breast cancer in untreated research subjects. The use of untreated research subjects provides insight into the natural history of breast cancer and provides results independent of treatment regimen. Subsequent presentations at scientific meetings described the utility of Celera's breast cancer findings in Tamoxifen-treated patients. The use of formalin fixed paraffin embedded sections permits the same procedure to be used for both archival tumor specimens and routinely prepared tumor sections.

We were also very pleased with the publication of data by our scientists and collaborators last week in the *American Journal of Epidemiology* demonstrating the concept of aggregating information from multiple single nucleotide polymorphisms into a genetic risk score for the prediction of coronary heart disease, or CHD. A key finding of this study was that a genetic risk score can improve prediction of incident CHD in the Atherosclerosis Risk in Communities Study, or ARIC.

The findings are based on our cardiovascular disease-gene association studies over the past 4-5 years. This study demonstrates the clinical utility of a genetic risk score and was performed in the ARIC study – a prospective study of the general population with more than 16,000 individuals who were monitored for nearly 14 years.

We have a substantial number of other studies in the publication process that further demonstrate the clinical utility of our discoveries. As these studies undergo the scrutiny of peer-review, they gain scientific credibility and facilitate commercialization opportunities. We expect to see peer reviewed publications issue in the fourth quarter that support the cirrhosis markers licensed to Specialty Laboratories last summer, and also additional publications are under review in cardiovascular disease, autoimmunity, breast cancer and Alzheimer's disease.

We published data in *Human Molecular Genetics* identifying several candidate genetic markers associated with late-onset Alzheimer's disease, including markers in multiple genes that have never been associated with the disease. Two of these genes are *PCK1*, a gene that regulates blood glucose levels, and *GALP*, a gene that is modulated by insulin and regulates food intake, suggesting a link between Alzheimer's disease and irregular glucose/insulin levels.

In our proteomics program, scientists from Celera and Seattle Genetics presented data from two studies on CD133/prominin-1 at the annual American Association for Cancer Research meeting earlier this month. One *in vitro* study demonstrated the high prevalence of CD133 in colorectal cancer and that a monoclonal antibody conjugated to a small molecule chemotherapeutic agent, using Seattle Genetics' Antibody Drug Conjugate, or ADC, technology was a potent inhibitor of colorectal cancer cell growth. The second study extended the expression of CD133 to pancreatic,

gastric and hepatocellular cancers and demonstrated effective inhibition of hepatocellular tumors in an animal model using the ADC technology. Together, both studies show the potential therapeutic use of ADCs targeted to CD133 in the treatment of various solid tumors.

While these studies are at a very early stage, we're encouraged by these initial data, and also by the progress we are seeing in our proteomics collaborations with Abbott and Medarex, which demonstrate the potential value of validated cancer targets and markers in our database. We are continuing to consider options around the licensing of these targets to potential partners for the development of new biological therapies and also in the development of new pharmacogenomic and diagnostic tests.

We continue to make progress in achieving many of the goals we projected for fiscal 2007, such as approval of HIV and HCV viral load assays on the *m2000* system in Canada and HBV approval in Europe. In our new genetic tests, we aimed to secure a licensing agreement of our Cirrhosis Risk Score and its consequent commercial availability, as well as licensing of our breast cancer work with a leading reference laboratory.

I'll conclude with a quick comment on *m2000* approval in the United States. During this last quarter, Abbott advised us that they had received a letter from FDA indicating that the *m2000* HIV RealTime assay is approvable. Abbott also indicated that they have successfully completed inspection by FDA and are now awaiting the formal letter of PMA approval, which they project will occur shortly. The timing of this PMA approval could impact our end-user revenues, which assuming PMA approval in the coming weeks, we are now projecting to be at, or near, the lower end of the range we projected in January. Despite this, we expect reported revenues to be in the range described in January, and our outlook for all other performance variables has not changed from January, and in some cases may be improved.

Now, Dennis Winger will make a few comments regarding the financial results for Celera and our financial outlook.

**Dennis Winger**

Thank you, Kathy.

As much of the financial information is contained in this morning's press release, I will limit my remarks to providing some additional color.

For the third quarter of fiscal 2007, Celera reported a net loss of \$4.5 million, or 6 cents per share, compared to a net loss of \$23.3 million, or 31 cents per share, in the same quarter last year. The third quarter fiscal 2007 results included a tax benefit of approximately \$400,000 for R&D credits. Included in the results for the third quarter of fiscal 2006 was a \$20.9 million pre-tax charge for restructuring costs associated with the decision to exit small molecule drug discovery and development and the integration of Celera Diagnostics into Celera. The third quarter fiscal 2006 results also included a \$3.1 million pre-tax gain from the sale of an investment.

In the recent quarter, R&D expenses decreased by \$7.4 million compared to the same quarter last year, primarily due to the decision to exit small molecule drug discovery and development and increased efficiencies in the new integrated Celera.

Celera ended the recent quarter with cash and short-term investments of approximately \$565 million, down from approximately \$567 million at December 31, 2006.

The guidance that we can provide for Celera for fiscal 2007 is as follows:

- Total reported revenues are anticipated to be unchanged from the previous outlook of \$43 - \$48 million. This includes revenues from licensing and collaborations, which are anticipated to be \$10 - \$15 million.
- Both R&D and SG&A expenses are anticipated to be at or slightly below the previous outlook of \$50 - \$55 million for R&D expenses, and \$30 - \$35 million for SG&A expenses.
- Net loss from operations is anticipated to be at or slightly below the previous outlook of \$18 - \$25 million.
- Celera expects cash used to fund operations, anticipated growth in placements of the *m2000* system, and cash costs related to the fiscal 2006 restructuring to be at or slightly below the previous outlook of \$10 - \$20 million. This does not include any proceeds that might be received from the sale of Celera's small molecule facilities in South San Francisco, CA.
- Total end-user revenues recognized through Celera's alliance with Abbott and total revenue from unpartnered new genetic tests are anticipated to be at or near the lower end of the previous outlook of \$105 - \$115 million, depending on the timing of the approval, and consequent uptake, of the *m2000* system in the U.S. If the *m2000* system is not approved for marketing in the U.S. in the fourth quarter of fiscal 2007, end-user revenues are anticipated to be below this range.

The Group believes this outlook and its financial performance could be affected by a number of factors and other risks and uncertainties outlined in today's press release and in our filings with the SEC.

These comments reflect management's current outlook. Applera does not have any current intention to update this outlook and plans to revisit the outlook for its businesses only once each quarter when financial results are announced.

We will now take your questions regarding Celera.

**Peter Dworkin**

Thank you for participating in this call today. Management's remarks will be posted within the hour on our websites. The audio replay will be available later today using the phone numbers listed in today's press releases.

**Forward-Looking Statements**

Certain statements in today's press releases, including the Outlook section, are forward-looking. These may be identified by the use of forward-looking words or phrases such as "believe," "expect," "should," "anticipate," and "planned," among others. These forward-looking statements are based on Applera Corporation's current expectations. The Private Securities Litigation Reform Act of 1995 provides a "safe harbor" for such forward-looking statements. In order to comply with the terms of the safe harbor, Applera Corporation notes that a variety of factors could cause actual results and experience to differ materially from the anticipated results

or other expectations expressed in such forward-looking statements.

The risks and uncertainties that may affect the operations, performance, development, and results of Applied Biosystems businesses, including its activities in the clinical diagnostics instrumentation market, include but are not limited to: (1) rapidly changing technology and evolving industry standards could adversely affect demand for Applied Biosystems' products, and its business is dependent on development and customer acceptance of new products; (2) Applied Biosystems' sales are dependent on customers' capital spending policies and government-sponsored research; (3) Applied Biosystems has significant overseas operations, and fluctuations in the value of foreign currencies could affect Applied Biosystems' financial and operating results; (4) Applied Biosystems' growth depends in part on its ability to acquire complementary technologies through acquisitions, investments, or other strategic relationships or alliances, which may not be successful, may absorb significant resources, may cause dilution, and may result in impairment or other charges; (5) Applied Biosystems may be subject to liabilities related to its use, manufacture, sale, and distribution of hazardous materials; (6) some of Applied Biosystems' principal facilities are subject to the risk of earthquakes, which could interrupt operations; (7) Applied Biosystems' products are based on complex, rapidly developing technologies, which has resulted in some ongoing legal actions against Applied Biosystems and which creates a constant risk of lawsuits, arbitrations, investigations, and other legal actions with private parties and governmental entities, particularly involving claims for infringement of patents and other intellectual property rights; (8) some of the intellectual property that is important to Applied Biosystems' business is owned by other companies or institutions and licensed to Applied Biosystems, and legal actions against these companies or institutions could harm Applied Biosystems' business; (9) Applied Biosystems may need to license intellectual property from third parties to avoid or settle legal actions brought against Applied Biosystems; (10) Applied Biosystems is dependent on the operation of computer hardware, software, and Internet applications and related technology for its businesses, particularly those focused on the development and marketing of information-based products and services; (11) new clinical diagnostic instruments to be developed by Applied Biosystems may not receive required regulatory clearances and/or may not be accepted and adopted by the market; (12) Applied Biosystems relies on a single supplier or a limited number of suppliers for some key products and key components of some of its products; and (13) other factors that might be described from time to time in Applera Corporation's filings with the Securities and Exchange Commission.

The risks and uncertainties that may affect the operations, performance, development, and results of Celera's business include but are not limited to: (1) Celera is an early-stage company and may not achieve profitability when expected, if at all; (2) Celera's business is substantially dependent on maintaining its existing strategic alliance with Abbott and entering into new collaborations, alliances, and similar arrangements with other companies, which may not be successful; (3) Celera does not have the resources necessary to develop therapeutic products and therefore will not be able to participate in the development or commercialization of therapeutic products other than through collaborations or licensing arrangements with other companies; (4) Celera is using novel and unproven methods to discover markers for the development of new diagnostic products and targets for the development of new therapeutics, which may not be successful; (5) clinical trials of therapeutic or diagnostic products may not proceed as anticipated, may take several years and be very expensive, and may not be successful; (6) diagnostic or therapeutic products may not receive required regulatory clearances or approvals; (7) the diagnostic and therapeutic industries are very competitive, and new therapeutic or diagnostic products may not be accepted and adopted by the market; (8) demand for diagnostic or therapeutic products may be adversely affected if users of these products cannot receive adequate reimbursement for these products

from third party payors such as private insurance companies and government insurance plans; (9) the U.S. Food and Drug Administration has issued a draft interpretation of the regulations governing the sale of Analyte Specific Reagent products which could prevent or delay Celera's or its collaborators' or licensees' sales of these products and harm Celera's business; (10) Celera relies on access to biological materials and related clinical and other information for some of its research and development efforts, and such materials and information may be in limited supply or inaccessible to Celera; (11) Celera may be subject to product liability or other claims as a result of the testing or use of therapeutic or diagnostic products, including those commercialized through collaborators or licensees; (12) Celera relies on scientific and management personnel having the necessary training and technical backgrounds and also on collaborations with scientific and clinical experts at academic and other institutions who may not be available to Celera or who may compromise the confidentiality of Celera's proprietary information; (13) Celera may be subject to liabilities related to its use, manufacture, sale, and distribution of hazardous materials; (14) Celera's ability to protect its intellectual property is uncertain, its ability to protect its trade secrets is limited, Celera is subject to the risk of infringement claims, and it may need to license intellectual property from third parties to avoid or settle such claims; (15) Celera is dependent on the operation of computer hardware, software, and Internet applications and related technology; (16) an adverse outcome in legal proceedings involving Abbott could harm Celera's business and subject it to liabilities; (17) legal, ethical, and social issues related to the use of genetic information could adversely affect demand for Celera's diagnostic products; (18) future acquisitions by Celera may not be successful, may divert management from operations, may cause dilution, and may result in impairment or other charges; (19) the outcome of the existing stockholder litigation is uncertain; (20) Celera has limited commercial manufacturing experience and capabilities and relies on a single manufacturing facility for manufacturing its diagnostic products; (21) Celera relies on a single supplier or a limited number of suppliers for key components of certain of its diagnostic products; (22) Celera's principal facilities are subject to the risk of earthquakes, which could interrupt operations; and (23) other factors that might be described from time to time in Applera Corporation's filings with the Securities and Exchange Commission.

All information in today's press releases is as of the date of the release, and Applera does not undertake any duty to update this information, including any forward-looking statements, unless required by law.

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