

**EDWARDS LIFESCIENCES CORPORATION**  
**Reconciliation of GAAP to Non-GAAP Financial Information**

(in millions, except per share data)	Three Months Ended June 30,		Six Months Ended June 30,	
	2010	2009	2010	2009
<b>GAAP net income</b>	\$57.5	\$47.5	\$105.2	\$108.0
<b>Reconciling items:</b>				
<b>Gross profit</b>				
Sale of ring repair products	-	(4.1)	-	(4.1)
<b>Special charges (gains) <sup>(A)</sup></b>				
1) MONARC program discontinuation	8.3	-	8.3	-
2) Milestone receipt and net loss on sale of assets	-	1.5	-	(25.5)
3) Sale of distribution rights	-	-	-	(2.8)
4) Reserve reversal	-	-	-	(1.0)
Total special charges (gains)	8.3	1.5	8.3	(29.3)
<b>Provision for income taxes</b>				
Tax effect on non-GAAP adjustments <sup>(B)</sup>	(1.0)	1.5	(1.0)	12.8
Tax audit settlement	(9.8)	-	(9.8)	-
Total provision for income taxes	(10.8)	1.5	(10.8)	12.8
<b>Non-GAAP net income</b>	<b>\$55.0</b>	<b>\$46.4</b>	<b>\$102.7</b>	<b>\$87.4</b>
<b>Non-GAAP earnings per share: <sup>(C)</sup></b>				
Basic non-GAAP earnings per share	\$0.49	\$0.41	\$0.91	\$0.78
Diluted non-GAAP earnings per share	\$0.46	\$0.40	\$0.86	\$0.75
<b>Non-GAAP weighted average shares outstanding: <sup>(C)</sup></b>				
Basic	113.4	112.4	113.3	112.1
Diluted	118.8	117.0	118.9	117.0

Note: Numbers may not calculate due to rounding.

(A) See description of "Special charges (gains)" on the previous page.

(B) The tax effect on non-GAAP adjustments is calculated using the relevant tax jurisdictions' statutory tax rates.

(C) All share and per share amounts were adjusted for the May 27, 2010 two-for-one stock split.