

**EDWARDS LIFESCIENCES CORPORATION****Impact of Transcatheter Heart Valve Therapy (THV) Sales Return Reserve**

(\$ in millions)

	Q1 2016 GAAP Sales	THV Sales Return Reserve, Net	Q1 2016 Non-GAAP Sales
United States	\$ 375.6	\$ (1.7)	\$ 373.9
Rest of World	321.7	-	321.7
<b>Total Sales</b>	<b>\$ 697.3</b>	<b>\$ (1.7)</b>	<b>\$ 695.6</b>
<b>THV United States</b>	<b>\$ 216.4</b>	<b>\$ (1.7)</b>	<b>\$ 214.7</b>

**Cumulative Sales Return Reserve**

Sales Return Reserve as of June 30, 2015	\$ 5.0
Q3 2015 New Sales Return Reserve, Net	3.9
Q3 2015 Sales Return Reserve Usage	(2.7)
Q4 2015 New Sales Return Reserve, Net	1.6
Q4 2015 Sales Return Reserve Usage	(6.1)
Q1 2016 Sales Return Reserve Usage	(1.7)
<b>Sales Return Reserve as of March 31, 2016</b>	<b>\$ -</b>