

EDWARDS LIFESCIENCES CORPORATION**Unaudited Reconciliation of GAAP to Non-GAAP Financial Information****Reconciliation of SG&A as a % of Non-GAAP Sales**

	Three Months Ended September 30, 2014	
GAAP Sales	\$	607.4
Adjustment for THV sales return reserve		(18.4)
Non-GAAP Sales	\$	589.0
SG&A	\$	222.2
SG&A as a percentage of Non-GAAP Sales		37.7%

Reconciliation of R&D as a % of Non-GAAP Sales

	Three Months Ended September 30, 2014	
GAAP Sales	\$	607.4
Adjustment for THV sales return reserve		(18.4)
Non-GAAP Sales	\$	589.0
R&D	\$	87.6
R&D as a percentage of Non-GAAP Sales		14.9%