

EDWARDS LIFESCIENCES CORPORATION

Impact of Transcatheter Heart Valve (THV) Sales Return Reserve

(\$ in millions)

| | Q2 2014 GAAP Sales | Non-GAAP Adjustments | | Q2 2014 Non-GAAP Sales |
|--------------------------|--------------------------|----------------------------------|-------------------------------------|------------------------------|
| | | Sales Return Reserve Usage | New Sales Return Reserve, Net | |
| United States | \$ 242.0 | \$ (4.2) | \$ 10.1 | \$ 247.9 |
| Europe | 193.8 | (2.6) | (1.3) | 189.9 |
| ROW | 139.3 | - | - | 139.3 |
| Total Sales | \$ 575.1 | \$ (6.8) | \$ 8.8 | \$ 577.1 |
| THV United States | \$ 85.7 | \$ (4.2) | \$ 10.1 | \$ 91.6 |

| | Q2 YTD 2014 GAAP Sales | Non-GAAP Adjustments | | Q2 YTD 2014 Non-GAAP Sales |
|--------------------------|------------------------------|----------------------------------|-------------------------------------|----------------------------------|
| | | Sales Return Reserve Usage | New Sales Return Reserve, Net | |
| United States | \$ 464.4 | \$ (4.2) | \$ 17.2 | \$ 477.4 |
| Europe | 374.1 | (6.2) | 1.3 | 369.2 |
| ROW | 259.0 | - | - | 259.0 |
| Total Sales | \$ 1,097.5 | \$ (10.4) | \$ 18.5 | \$ 1,105.6 |
| THV United States | \$ 156.8 | \$ (4.2) | \$ 17.2 | \$ 169.8 |

Cumulative Sales Return Reserve

| | |
|---|----------------|
| Q4 2013 Initial Sales Return Reserve | \$ 14.1 |
| Plus: Q1 2014 Additional Reserve, Net | 6.1 |
| Plus: Q2 2014 Additional Reserve, Net | 2.0 |
| Total Sales Return Reserve as of June 30, 2014 | \$ 22.2 |