

**EDWARDS LIFESCIENCES CORPORATION**

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

(\$ in millions)

**QTD**

	Q3 2015 GAAP Sales	THV Sales Return Reserve, Net	Q3 2015 Non-GAAP Sales
United States	\$ 323.1	\$ 1.2	\$ 324.3
ROW	292.4	-	292.4
<b>Total Sales</b>	<b>\$ 615.5</b>	<b>\$ 1.2</b>	<b>\$ 616.7</b>
<b>THV United States</b>	<b>\$ 166.4</b>	<b>\$ 1.2</b>	<b>\$ 167.6</b>

**YTD**

	Q3 YTD 2015 GAAP Sales	THV Sales Return Reserve, Net	Q3 YTD 2015 Non-GAAP Sales
United States	\$ 909.3	\$ 6.2	\$ 915.5
ROW	913.3	-	913.3
<b>Total Sales</b>	<b>\$ 1,822.6</b>	<b>\$ 6.2</b>	<b>\$ 1,828.8</b>
<b>THV United States</b>	<b>\$ 440.9</b>	<b>\$ 6.2</b>	<b>\$ 447.1</b>

**Cumulative Sales Return Reserve**

Net 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)
<b>Net Sales Return Reserve as of September 30, 2015</b>	<b>\$ 6.2</b>