

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

(in millions, except per share data)	<b>Three Months Ended March 31,</b>	
	<b>2010</b>	<b>2009</b>
<b>GAAP net income</b>	\$47.7	\$60.5
<u>Reconciling items:</u>		
<b>Special gains (A)</b>		
1) Milestone receipt	-	(27.0)
2) Sale of distribution rights	-	(2.8)
3) Reserve reversal	-	(1.0)
Total special gains	-	(30.8)
<b>Provision for income taxes</b>		
Tax effect on non-GAAP adjustments (B)	-	11.3
Total provision for income taxes	-	11.3
<b>Non-GAAP net income</b>	<b>\$47.7</b>	<b>\$41.0</b>
<b><u>Non-GAAP earnings per share:</u></b>		
Basic non-GAAP earnings per share	\$0.84	\$0.73
Diluted non-GAAP earnings per share	\$0.80	\$0.70
<b><u>Non-GAAP weighted average shares outstanding:</u></b>		
Basic	56.6	56.0
Diluted	59.5	58.5

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

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

Note: Numbers may not calculate due to rounding