

Mail Stop 6010

January 26, 2006

Ms. Corrine H. Lyle  
Vice President, Chief Financial Officer and Treasurer  
Edwards LifeSciences Corporation  
One Edwards Way  
Irvine, CA 92614

RE: Edwards LifeSciences Corporation  
Form 10-K for the fiscal year ended December 31, 2004  
Filed March 7, 2005  
File No. 1-15525  
Form 8-K filed 10/25/05

Dear Ms. Lyle:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief  
Accountant