

February 1, 2008

Mail Stop 6010

By U.S. Mail and facsimile to (949) 250-3412

Jay P. Wertheim
Vice President, Associate General Counsel and Corporate Secretary
Edwards Lifesciences Corporation
One Edwards Way, Irvine, California 92614

**Re: Edwards Lifesciences Corporation
Definitive 14A
Filed March 30, 2007
File No. 001-15525**

Dear Mr. Wertheim:

We have completed our review of your executive compensation and related disclosure, and we have no further comments at this time.

Please note that the company is responsible for the adequacy and accuracy of the disclosure in its filing. We are not approving any proposed disclosure you may have included in your response letters or any disclosure you include in your future filings in response to our comments.

If you have any further questions regarding our review of your filing, please call me at (202) 551-3444.

Sincerely,

Perry J. Hindin
Special Counsel