



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 6010

February 11, 2008

Mr. Thomas M. Abate
Corporate Vice President, Chief Financial Officer and
Treasurer
Edwards Lifesciences Corporation
One Edwards Way
Irvine, California 92614

**Re: Edwards Lifesciences Corporation
Form 10-K for the fiscal year ended December 31, 2006
File No. 001-15525**

Dear Mr. Abate:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Brian Cascio
Branch Chief