



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