

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
May 5, 2016**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**Edwards Lifesciences Corporation**

**File No. 001-15525 -CF#33686**

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Edwards Lifesciences Corporation submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibit to a Form 10-Q filed on August 4, 2014.

Based on representations by Edwards Lifesciences Corporation that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit will not be released to the public for the time period specified:

Exhibit 10.2                      through April 30, 2022

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Brent J. Fields  
Secretary