

2520005097302

Edwards

March 18, 2005

CERTIFIED MAIL—RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Edwards Lifesciences Corporation Executive Deferred Compensation Plan

Dear Sir or Madam:

Edwards Lifesciences Corporation (the "Employer") hereby submits the following information with respect to the above referenced plan pursuant to Department of Labor Regulations 2520.104-23.

Name of Employer: Edwards Lifesciences Corporation

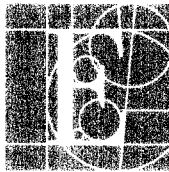
Address of Employer: Edwards Lifesciences Corporation
One Edwards Way
Irvine, California 92614

Employer Identification Number: 36-4316614

Declaration: The Plan is maintained primarily for the purpose of providing deferred compensation to a select group of management and highly compensated employees.

Number of Plans of Deferred Compensation: The Employer maintains this Plan and one other deferred compensation plan.

Number of Participants in the Plan: The Plan has 14 participants.



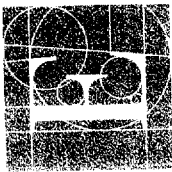
Edwards

The Employer will provide a copy of the Plan document to the Department of Labor upon request.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read 'Kiko Paras', written over a horizontal line.

Kiko Paras



Edwards

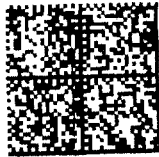
Edwards Lifesciences LLC
One Edwards Way
Irvine, CA USA 92614

UNITED STATES MAIL



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