

Edwards

PERSONAL REFERENCE TO WHOM IT MAY CONCERN

Stewart Moll

Stewart Moll completed his fixed term six month contract with us from 20th November 2007 until 16th May 2008 employed through the Expectra agency in the position of Accounts Receivable Accountant reporting to the Finance Manager of our European Headquarters.

Stewart fulfilled his duties and responsibilities to our entire satisfaction, his main contributions and tasks were as follows:

- Accounts Receivable for the Export region
- Customer billing and intercompany rebilling
- Cash collection (Encashment, unapplied cash, statements to customers, etc.)
- Month end reconciliations, including necessary G/L adjustments and revaluations
- Booking of the monthly cash payments and receipts with other European entities
- Reviewing and agreeing of the bad debt provision
- Monitoring the level of loans from/to other group companies
- Database maintenance and support to Customer Services
- Working with the customer service team to create and review Letters of Credit
- Ongoing project work

During his stay with Edwards Lifesciences, Mr Moll demonstrated his ability to work independently but also mixed well with the team.

I am pleased to mention that Mr Moll is a creative and motivated person eager to learn and to grow in his career.

Mr Moll arrives at the end of his contract free from any obligation except that of professional secrecy. I would like to thank Mr Moll for his contribution to our company and would recommend him to a future employer. Our best wishes accompany him in his future business endeavors.

St-Prex, May 16, 2008

Mark Ould Finance Manager