

Mail Stop 6010

April 20, 2007

Mr. Lawrence C. Best  
Chief Financial Officer and Executive Vice-President –  
Finance and Administration  
Boston Scientific Corporation  
One Boston Scientific Place  
Natick, Massachusetts 01760-1537

**Re: Boston Scientific Corporation  
Form 10-K for the Year Ended December 31, 2006  
File No. 001-11083**

Dear Mr. Best:

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

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant