

Mail Stop 3561

December 7, 2007

By U.S. Mail and facsimile to (508) 650-8657

James R. Tobin  
President and Chief Executive Officer  
Boston Scientific Corporation  
One Boston Scientific Place  
Natick, Massachusetts 01760

**Re: Boston Scientific Corporation  
Definitive 14A  
Filed on March 27, 2007  
File no. 001-11083**

Dear Mr. Tobin:

We have completed our review of your executive compensation and related disclosure, and we have no further comments at this time.

Please note that the company is responsible for the adequacy and accuracy of the disclosure in its filing. We are not approving any proposed disclosure you may have included in your response letter or any disclosure you include in your future filings in response to our comments.

If you have any further questions regarding our review of your filing, please call me at (202) 551-3315.

Sincerely,

Hanna T. Teshome  
Special Counsel