



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 3030

May 29, 2009

Sam R. Leno  
Executive Vice President – Finance and Information Systems and  
Chief Financial Officer  
Boston Scientific Corporation  
One Boston Scientific Place  
Natick, Massachusetts 01760-1537

**Re: Boston Scientific Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**File No. 001-11083**

Dear Mr. Leno:

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

Sincerely,

Martin James  
Senior Assistant Chief Accountant