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August 17, 2009

Ms. Elizabeth M. Murphy
Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, DC 20549-0609

RE: File No. S7-10-09 SEC Release No. 34-60089
Facilitating Shareholder Director Nominations (the "Release")

Dear Ms. Murphy:

Boston Scientific Corporation appreciates the opportunity to comment on the Release issued by the Securities and Exchange Commission (the "Commission"). Boston Scientific is a worldwide developer, manufacturer and marketer of medical devices that are used in a broad range of interventional medical specialties. Since 1979, our net sales have increased substantially, growing from \$2 million that year to approximately \$8.1 billion in 2008. Boston Scientific employs approximately 25,000 employees around the world and has approximately 1.5 billion shares outstanding.

Boston Scientific is firmly committed to a corporate governance structure that builds trust and credibility with our investors. To that end, the Boston Scientific Board of Directors actively assesses and evaluates our corporate governance structure and makes adjustments to it based upon, among other things, evolving best practices in corporate governance. Over the years we have proactively anticipated and addressed stockholder concerns regarding various aspects of corporate governance, including stockholders' desire for annual elections of directors, election of directors by majority vote in uncontested elections, the separation of the roles of the chief executive officer and the chairperson of the board, and redemption of Rights Agreements (or "poison pills"). We believe that we have consistently been at the forefront in addressing these aspects of our corporate governance structure, and, accordingly, our directors are elected annually, our corporate governance guidelines provide for majority voting in uncontested director elections, the offices of our Chairman and Chief Executive Officer have been separated for over ten years and we do not have a Rights Agreement in place. In addition, we have a substantial majority of independent directors.

The following comments on the Release are made in this spirit of commitment to good corporate governance practices and in recognition of the Commission's desire to protect



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stockholders' ability to more effectively exercise their rights under applicable State law in connection with the nomination and election of directors.

Boston Scientific concurs with the statements of SEC Commissioners Casey and Paredes at the SEC's Open Meeting on May 20, 2009. In particular, we believe that mandating a "one size fits all" approach to proxy access for all public companies does not consider the many differences among the thousands of public companies that would be affected by the proposed proxy access rules. These differences include, among other things, the nature of our businesses, the size of our companies, the number of shares outstanding, the size and mix of our stockholder base, as well as our differing board structures, composition and director qualification needs.

We believe that state law should principally prescribe the manner in which stockholders of a particular corporation should nominate and elect directors of that corporation, including the extent to which they should have access to that corporation's proxy statement. As a Delaware corporation, stockholders of Boston Scientific may now propose and adopt proxy access bylaws containing reasonable criteria for both stockholders making nominations and stockholder nominees. Section 112 of the Delaware General Corporation Law recognizes that each company's situation may be different and affords the stockholders of Delaware companies the ability to create a proxy access rule appropriate for the particular company. And as Commissioner Casey stated at the SEC's Open Meeting on May 20, 2009, the proposed federal proxy access regulation, rather than facilitating stockholders rights, would deny stockholders "...the right to consider and reject proxy access for the companies that they own."

We therefore oppose the adoption of proposed Rule 14a-11, but support the proposed amendment to Rule 14a-8(i)(8).

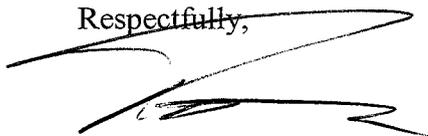
If the Commission ultimately adopts proposed Rule 14a-11, Boston Scientific believes significant modifications are necessary. As a member of the Society of Corporate Secretaries and Governance Professionals, Boston Scientific concurs with the modifications to proposed Rule 14a-11 presented by the Society in its letter to the Commission dated August 10, 2009, and recommends such modifications be included in any final rule.

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In conclusion, we do not believe there is a need for a mandatory federal proxy access system, but support the amendment to Rule 14a-8(i)(8). If adopted as presented, we believe the proposed Rule 14a-11 will impose significant uncertainty on the director election process, create opportunity for the election process to be used by investors to pursue private agendas, rather than to advance the best interests of stockholders as a whole, and deny stockholders the right to select and implement the proxy access process best suited for their particular company.

Respectfully,



Timothy A. Pratt

cc: Hon. Mary K. Schapiro, Chairman
Hon. Luis A. Aguilar, Commissioner
Hon. Kathleen L. Casey, Commissioner
Hon. Troy A. Paredes, Commissioner
Hon. Elisse B. Walter, Commissioner
Meredith B. Cross, Director, Division of Corporation Finance