January 18, 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, 2005

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