BOSTON SCIENTIFIC CORP Form 8-K April 21, 2008

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, DC 20549

FORM 8-K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): April 21, 2008

BOSTON SCIENTIFIC CORPORATION

(Exact name of registrant as specified in charter)

DELAWARE	1-11083	04-2695240
(State or other	(Commission	(IRS employer
jurisdiction of	file number)	identification no.)
incorporation)		

One Boston Scientific Place, Natick,
Massachusetts
(Address of principal executive offices)
(Zip code)

Registrant's telephone number, including area code: (508) 650-8000

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- o Written communication pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

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- o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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ITEM RESULTS OF OPERATIONS AND FINANCIAL CONDITION. $2.02.\,$

On April 21, 2008, Boston Scientific Corporation issued a press release announcing financial results for the first quarter ended March 31, 2008, as well as guidance for net sales and earnings per share for the second quarter of 2008. A copy of the press release is furnished with this report as Exhibit 99.1.

The information in this Current Report on Form 8-K and the Exhibit attached hereto shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934 (the "Exchange Act") or otherwise subject to the liabilities of that section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933 or the Exchange Act, regardless of any general incorporation language in such filing.

ITEM FINANCIAL STATEMENTS AND EXHIBITS	3.
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Exhibit	

Number Description

99.1 Press Release issued by Boston Scientific Corporation dated April 21, 2008.

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Pursuant to the requirements of the Securities and Exchange Act of 1934, as amended, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

BOSTON SCIENTIFIC CORPORATION

Date: April 21, 2008 By: /s/ Lawrence J. Knopf

Lawrence J. Knopf

Senior Vice President and Deputy

General Counsel

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INDEX TO EXHIBITS

Exhibit

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99.1 Press Release issued by Boston Scientific Corporation dated April 21, 2008.