

EXHIBIT 2

424B7 1 a06-7292_3424b7.htm PROSPECTUS FILED PURSUANT TO RULE 424(B)(7)

Filed pursuant to Rule 424(b)(7)
A filing fee of \$148,832, calculated in accordance with Rule 457(r), has been transmitted to the SEC in connection with the offering of common stock pursuant to the registration statement (File No. 333-132626) by means of this prospectus supplement.
A filing fee of \$31,675 has previously been paid in connection with the Company's prior Registration Statement No. 333-119412. Pursuant to Rule 457(p), such unutilized filing fee is being applied to the filing fee payable in connection with the offering of common stock pursuant to this prospectus supplement.

PROSPECTUS SUPPLEMENT
To prospectus dated March 22, 2006

BOSTON SCIENTIFIC CORPORATION

64,635,272 Shares

Common Stock

This prospectus supplement relates to the offer and sale of an aggregate of 64,635,272 shares of common stock of Boston Scientific Corporation by the selling stockholder listed under the heading "Selling Stockholder." We issued these shares on April 21, 2006, in a private transaction.

Our common stock is quoted on the New York Stock Exchange ("NYSE") under the symbol "BSX." The last reported sales price of our common stock as reported on the NYSE on April 20, 2006 was \$22.26 per share.

Except as described in "Use of Proceeds," we will not receive any proceeds from the sale by the selling stockholder of shares of our common stock. See "Use of Proceeds" for further information.

The selling stockholder identified in this prospectus supplement or its successors, including its transferees, pledgees or donees or their successors, may offer the shares from time to time through public or private transactions at market prices prevailing at the time of sale, at a fixed or fixed prices, at negotiated prices, at various prices determined at the time of sale or at prices related to prevailing market prices. The timing and amount of any sale are within the sole discretion of the selling stockholder, subject to certain restrictions.

Investment in our common stock involves risks. See "Risk Factors" beginning on page 22 of our Annual Report on Form 10-K for the year ended December 31, 2005 and the other documents incorporated by reference in this prospectus supplement and the accompanying prospectus for a discussion of certain factors which should be considered in an investment of the securities offered hereby.

NEITHER THE SECURITIES AND EXCHANGE COMMISSION NOR ANY STATE SECURITIES COMMISSION HAS APPROVED OR DISAPPROVED OF THESE SECURITIES OR PASSED UPON THE ACCURACY OR ADEQUACY OF THIS PROSPECTUS SUPPLEMENT OR THE ACCOMPANYING PROSPECTUS. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

The date of this prospectus supplement is April 21, 2006.

SUMMARY

The Offering

Selling Stockholder	Abbott Laboratories (“Abbott”).
Common stock offered by Abbott	64,635,272 shares (from time to time).
Use of Proceeds	Except as described in “Use of Proceeds,” we will not receive any proceeds from the sale of our common stock by Abbott. See “Use of Proceeds” for more information.
New York Stock Exchange Symbol	“BSX.”
Risk Factors	See “Risk Factors” beginning on page 22 of our 2005 Form 10-K and other information included or incorporated by reference in this prospectus supplement and the accompanying prospectus for a discussion of matters you should carefully consider before deciding to invest in our common stock.

The Abbott Transaction

In connection with our acquisition of Guidant Corporation (“Guidant”) consummated on April 21, 2006, Abbott purchased Guidant’s vascular intervention and endovascular solutions businesses for an initial payment of \$4.1 billion in cash (the “Abbott transaction”), on April 21, 2006. Abbott also agreed to make certain milestone payments to Boston Scientific Corporation (“Boston Scientific”) totaling \$500 million if certain regulatory approvals are obtained within ten years of the Abbott transaction closing, and to assume certain liabilities relating to the Guidant vascular and endovascular businesses. In addition, Abbott purchased the 64,635,272 shares of our common stock covered by this prospectus supplement (the “share purchase”). Furthermore, 18 months after April 21, 2006, Boston Scientific will issue to Abbott additional shares of Boston Scientific common stock having an aggregate value of up to \$60 million (based on the average closing price of Boston Scientific common stock during the 20 consecutive trading day period ending five trading days prior to the date of issuance of those shares) to reimburse Abbott for the cost of borrowing \$1.4 billion to purchase the shares of Boston Scientific common stock. On April 21, 2006, BSC International Holding, Limited, a wholly-owned subsidiary of Boston Scientific (“BIH”) issued a \$900 million subordinated promissory note to the order of Abbott (the “Abbott loan”). The Abbott loan is unconditionally guaranteed by Boston Scientific. Interest will accrue on the Abbott loan at a rate of 4.00% per annum, payable semiannually, and the full principal amount will be payable on April 21, 2011. See “Use of Proceeds” for a description of certain reductions to amounts outstanding under the Abbott loan. The Abbott loan is prepayable at any time without penalty. If Boston Scientific fails to pay any principal or interest when due on the Abbott loan, on Boston Scientific’s principal credit agreement or then outstanding public indebtedness, any proceeds Boston Scientific receives or is entitled to receive with respect to the milestone payments referenced above will be applied, by set-off or recoupment, to prepay any amounts then outstanding under the Abbott loan.

For further information regarding the Abbott transaction, see our 2005 Form 10-K, which includes as exhibits thereto, copies of certain transaction documents relating to the Abbott transaction, and other information included or incorporated by reference in this prospectus supplement and accompanying prospectus.

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