

Approvals Pursuant to Code of Conduct

- (1) On July 20, 2004, the Audit Committee of our Board of Directors adopted a resolution which authorized Boston Scientific to do business with the Kingbridge Centre, an entity owned by John Abele, a director and co-founder of Boston Scientific. The Kingbridge Centre is a conference and training center for business, government and academic professionals in King City, Canada.

In accordance with our Code of Conduct and Corporate Governance Guidelines, Mr. Abele presented the transaction to the Audit Committee for review. Upon reviewing all relevant information concerning the transaction, the Audit Committee determined that the transaction meets all of the standards for approval specified in our Corporate Governance Guidelines. In addition to complying with the standards contained in our Corporate Governance Guidelines, Mr. Abele agreed: (a) to recuse himself from all negotiations regarding the economic terms of the transaction; (b) that the rates charged to Boston Scientific will be the same rates charged to any other client of the Kingbridge Centre; and (c) in no event would annual revenue from Boston Scientific represent more than 5% of the Kingbridge Centre's annual revenues.

- (2) On May 8, 2006, the Audit Committee of our Board of Directors adopted a resolution which authorized Boston Scientific to expand its business relationship with Medical Simulation Corporation ("MSC"), a medical simulation company in which Jim Tobin, our President and Chief Executive Officer, has an approximately 2% equity interest.

In accordance with our Code of Conduct and Corporate Governance Guidelines, the expanded relationship was presented to the Audit Committee for review. Upon reviewing all relevant information concerning the transaction, the Audit Committee determined that the expanded relationship meets all of the standards for approval specified in our Corporate Governance Guidelines. In addition to complying with the standards contained in our Corporate Governance Guidelines, Mr. Tobin agreed: (a) to recuse himself from all involvement in the business relationship between Boston Scientific and MSC so long as he holds an equity ownership interest in MSC; and (b) to divest his equity ownership interest in MSC as soon as is reasonably practicable.

- (3) On July 24, 2006, the Audit Committee of our Board of Directors adopted a resolution which authorized Boston Scientific to continue to do business with certain entities in which Dr. Donald Baim, Boston Scientific's new Senior Vice President, Chief Medical and Scientific Officer, holds equity interests.

In accordance with our Code of Conduct and Corporate Governance Guidelines, a description of Boston Scientific's relationship with those entities in which Dr. Baim has an equity interest was presented to the Audit Committee for review. Upon reviewing all relevant information, the Audit Committee determined that the relationships presented meet all of the standards for approval specified in our Corporate Governance Guidelines. In addition to complying with the standards contained in our Corporate Governance Guidelines, Dr. Baim agreed: (a) to recuse himself from all involvement in deliberations, recommendations and decision-making with respect to those entities; and (b) to the extent that his role necessitates his discussion of a project involving any of those entities, to restrict his communications in a fashion determined to be appropriate by the General Counsel from time to time.