



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

August 4, 2010

Paul J. Clancy  
Chief Financial Officer  
Biogen Idec Inc.  
133 Boston Post Road  
Weston, MA 02493

**Re: Biogen Idec Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed February 9, 2010  
Schedule 14A filed April 28, 2010  
File No. 000-19311**

Dear Mr. Clancy:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey P. Riedler  
Assistant Director