FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT	OF CHANGES	IN BENEFICIAL	OWNERSHIP

UNIB APPRO	VAL			
OMB Number:	3235-028			
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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person* ROSS BRUCE					2. Issuer Name and Ticker or Trading Symbol BIOGEN IDEC INC [BIIB]						5. Relationship of Reporting Person((Check all applicable) X Director			nn(s) to Issuer		
(Last) (First) (Middle) 14 CAMBRIDGE CENTER					3. Date of Earliest Transaction (Month/Day/Year) 01/09/2006							Officer below)	(give title		ther (s elow)	pecify
(Street) CAMBR (City)			02142 (Zip)	4.	4. If Amendment, Date of Original Filed (Month/Day/Year)					Lin	e) X Form f Form f	rual or Joint/Group Filing (Check Applicable Form filed by One Reporting Person Form filed by More than One Reporting Person				
Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned																
			Date	ransaction e nth/Day/Y	Execution Date,		Code (Ins				Benefici	es ally Following	6. Ownersh Form: Dire (D) or Indir (I) (Instr. 4)	et c	7. Nature of Indirect Beneficial Ownership (Instr. 4)	
				Code V			Amount	(A) or (D)	Price	Transact (Instr. 3	on(s) ınd 4)			[
	Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)															
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year	4. Transa Code () 8)			ies g Security	8. Price of Derivative Security (Instr. 5)	9. Number derivative Securities Beneficially Owned Following Reported Transaction (Instr. 4)	Own Form Direct or Inc (I) (In	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)				
				Code	v	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares					
Stock Option (right-to- buy) ⁽¹⁾	\$47.55	01/09/2006		A		12,500		(2)	01/09/2016	Common Stock	12,500	(1)	12,500)	

Explanation of Responses:

- $1. \ Granted \ under \ one \ of \ the \ Issuer's \ stock \ option \ plans, \ in \ an \ exempt \ transaction \ under \ SEC \ rule \ 16(b)-3(d).$
- 2. Immediately exercisable for all the option shares on grant date of 01/09/2006 subject to Issuer's repurchase rights which lapse on 01/09/2007.

Remarks:

By:Benjamin S. Harshbarger; 01/10/2006 For:Bruce R. Ross

** Signature of Reporting Person Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

- * If the form is filed by more than one reporting person, see Instruction 4 (b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.