

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

SCHEDULE 14A

Proxy Statement Pursuant to Section 14(a) of the Securities
Exchange Act of 1934 (Amendment No.)

Filed by the Registrant

Filed by a Party other than the Registrant

Check the appropriate box:

Preliminary Proxy Statement

Confidential, for Use of the Commission Only (as permitted by Rule 14a-6(e)(2))

Definitive Proxy Statement

Definitive Additional Materials

Soliciting Material Pursuant to §240.14a-11(c) or §240.14a-12

Biogen Idec Inc.

(Name of Registrant as Specified In Its Charter)

(Name of Person(s) Filing Proxy Statement, if other than the Registrant)

Payment of Filing Fee (Check the appropriate box):

No fee required.

Fee computed on table below per Exchange Act Rules 14a-6(i)(4) and 0-11.

(1) Title of each class of securities to which transaction applies:

(2) Aggregate number of securities to which transaction applies:

(3) Per unit price or other underlying value of transaction computed pursuant to Exchange Act Rule 0-11 (Set forth the amount on which the filing fee is calculated and state how it was determined):

(4) Proposed maximum aggregate value of transaction:

(5) Total fee paid:

Fee paid previously with preliminary materials.

Check box if any part of the fee is offset as provided by Exchange Act Rule 0-11(a)(2) and identify the filing for which the offsetting fee was paid previously. Identify the previous filing by registration statement number, or the Form or Schedule and the date of its filing.

(1) Amount Previously Paid:

(2) Form, Schedule or Registration Statement No.:

(3) Filing Party:

(4) Date Filed:

As set forth in our definitive proxy statement filed with the Securities and Exchange Commission on May 8, 2008 (the “2008 Proxy Statement”), we are asking our stockholders to consider, among other proposals, a proposal to approve our 2008 Omnibus Equity Plan (the “Plan”) at our 2008 Annual Meeting of Stockholders. The table below reconciles certain equity award information disclosed in or derived from our 2007 Annual Report on Form 10-K filed with the Securities and Exchange Commission on February 14, 2008 (the “2007 10-K”) with the information disclosed in or derived from our 2008 Proxy Statement, and updates that information through May 7, 2008. The Plan remains unchanged and is included as Appendix A to the 2008 Proxy Statement. As of May 7, 2008, 290,297,509 shares of our common stock were outstanding.

Awards Under Equity Plans¹

	As of December 31, 2007		As of May 7, 2008
	2007 10-K	2008 Proxy Statement ²	Current 8-K
Outstanding Awards			
Unexercised Options			
Average strike price	\$ 50.03	\$ 50.03	\$ 52.20
Remaining years	5.50	*	5.56
Options	14,899,721	14,898,252	14,202,886
Unvested Restricted Stock Units (RSUs)	4,711,558	4,709,472	5,661,259
Total Options and RSUs	19,611,279	19,607,724	19,864,145
Unvested Restricted Stock Awards (RSAs) ³	454,766	*	1,650
Total Options, RSUs and RSAs	20,066,045	*	19,865,795
Shares Available for Future Awards			
2005 Omnibus Plan	*	9,749,057	5,156,229
2006 Directors Plan	*	661,000	622,525
Total Shares Available	*	10,410,057	5,778,754

* Not presented in the SEC filing referenced.

¹ Except as otherwise noted, amounts represent outstanding awards made pursuant to multiple Biogen Idec equity plans. Among these plans, awards are currently being made only pursuant to the Biogen Idec Inc. 2006 Non-Employee Directors Equity Plan (the “2006 Directors Plan”) and the Biogen Idec Inc. 2005 Omnibus Equity Plan (the “2005 Omnibus Plan”).

² Differences between amounts reported in the 2007 10-K and 2008 Proxy Statement are due to timing differences in the administrative processing of the granting, vesting or cancellation of an immaterial number of awards. The terms and recipients of those awards were fixed and unchangeable as of their respective grant dates.

³ Represents shares that have already been issued and are included in total shares outstanding.