

Biogen Inc.
225 Binney Street
Cambridge, Massachusetts 02142

May 24, 2022

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Re: Biogen Inc.
Registration Statement on Form S-4
File No. 333-265023
Request for Acceleration

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Biogen Inc. hereby requests acceleration of the effective date of its Registration Statement on Form S-4 (File No. 333-265023) so that it may become effective at 4:00 p.m. Eastern time on May 26, 2022, or as soon thereafter as practicable.

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Very truly yours,

Biogen Inc.

By: /s/ Michael Dambach

Name: Michael Dambach

Title: Vice President and Treasurer