

**INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES**

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| <b>OMB APPROVAL</b>                          |           |
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Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

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|--|---|--|--|
| <b>1. Name and Address of Reporting Person*</b><br><u>WIGGINS MARK C</u><br><br>(Last) (First) (Middle)<br><u>14 CAMBRIDGE CENTER</u><br><br>(Street)<br><u>CAMBRIDGE MA 02142</u><br><br>(City) (State) (Zip) | <b>2. Date of Event Requiring Statement (Month/Day/Year)</b><br><u>07/28/2004</u> | <b>3. Issuer Name and Ticker or Trading Symbol</b><br><u>BIOGEN IDEC INC [ BIIB ]</u><br><br><b>4. Relationship of Reporting Person(s) to Issuer (Check all applicable)</b><br>Director _____ 10% Owner _____<br><input checked="" type="checkbox"/> Officer (give title below) Other (specify below) _____<br><u>EVP - Business Development</u> | <b>5. If Amendment, Date of Original Filed (Month/Day/Year)</b><br><u>08/02/2004</u><br><br><b>6. Individual or Joint/Group Filing (Check Applicable Line)</b><br><input checked="" type="checkbox"/> Form filed by One Reporting Person<br>Form filed by More than One Reporting Person _____ |
|--|---|--|--|

**Table I - Non-Derivative Securities Beneficially Owned**

| 1. Title of Security (Instr. 4) | 2. Amount of Securities Beneficially Owned (Instr. 4) | 3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5) | 4. Nature of Indirect Beneficial Ownership (Instr. 5) |
|---------------------------------|---|--|---|
| Common Stock                    | 37,317.773  | I  | by Trust <sup>(1)</sup>                               |
| Common Stock                    | 19,158  | D  |   |

**Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)**

| 1. Title of Derivative Security (Instr. 4) | 2. Date Exercisable and Expiration Date (Month/Day/Year) |                 | 3. Title and Amount of Securities Underlying Derivative Security (Instr. 4) |                            | 4. Conversion or Exercise Price of Derivative Security | 5. Ownership Form: Direct (D) or Indirect (I) (Instr. 5) | 6. Nature of Indirect Beneficial Ownership (Instr. 5) |
|--|--|-----------------|---|----------------------------|--|--|---|
|  | Date Exercisable   | Expiration Date | Title   | Amount or Number of Shares |  |  |   |
| Stock Option (right-to-buy)                | (2)  | 05/11/2008      | Common Stock  | 9,950                      | 5.5833   | D  |   |
| Stock Option (right-to-buy)                | (3)  | 01/12/2010      | Common Stock  | 101,500                    | 35.2083  | D  |   |
| Stock Option (right-to-buy)                | (4)  | 01/16/2011      | Common Stock  | 68,250                     | 57.3333  | D  |   |
| Stock Option (right-to-buy)                | (5)  | 01/23/2012      | Common Stock  | 65,800                     | 65.06  | D  |   |
| Stock Option (right-to-buy)                | (6)  | 01/21/2013      | Common Stock  | 62,300                     | 35.37  | D  |   |
| Stock Option (right-to-buy)                | (7)  | 02/06/2014      | Common Stock  | 27,475                     | 43.5   | D  |   |
| Stock Option (right-to-buy)                | (8)  | 06/15/2014      | Common Stock  | 25,000                     | 59.39  | D  |   |

**Explanation of Responses:**

1. Shares are held in a family trust of which the reporting person and his spouse are the trustees of the beneficiaries.
2. Option became exercisable as to 25% of the optioned shares on 5/11/99 and as to the balance of the shares in 36 equal monthly installments thereafter.
3. Option became exercisable in 48 successive equal monthly installments upon the completion of each calendar month of service during the 4-year period from January 1, 2000 to December 31, 2003.
4. Option will become exercisable in 48 successive equal monthly installments upon the completion of each calendar month of service during the 4-year period from January 1, 2001 to December 31, 2004.
5. Option will become exercisable in 48 successive equal monthly installments upon the completion of each calendar month of service during the 4-year period from January 1, 2002 to December 31, 2005.
6. Option will become exercisable in 48 successive equal monthly installments upon the completion of each calendar month of service during the 4-year period from January 1, 2003 to December 31, 2006.
7. The stock option becomes exercisable in four (4) equal annual installments on 12/31/04, 12/31/05, 12/31/06 and 12/31/07.
8. The stock option became exercisable in four (4) equal annual installments, commencing one year after the grant date of 06/15/04.

**Remarks:**

By: Benjamin S. Harshbarger      08/02/2004  
 For: Mark C. Wiggins

\*\* 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 5 (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.

POWER OF ATTORNEY

I, the undersigned, a director and/or an executive officer of Biogen Idec Inc., hereby authorize and designate Thomas J. Bucknum, Anne Marie Cook, Jo Ann Taormina, and Benjamin S. Harshbarger and each of them acting alone, as my attorney-in-fact to execute and file on my behalf any and all Forms 3, 4 and 5 (including any amendments thereto) that I may be required to file with the United States Securities and Exchange Commission as a result of my ownership of or transactions in securities of Biogen Idec Inc. The authority granted under this power of attorney shall continue for so long as I am required to file Forms 3, 4 and 5 with regard to my ownership of or transactions in securities of Biogen Idec Inc., unless earlier revoked in writing, but shall terminate automatically as to each individual attorney-in-fact when such person is no longer an employee of Biogen Idec Inc. I acknowledge that the attorneys-in-fact appointed hereunder are not assuming, nor is Biogen Idec Inc. assuming, any of my responsibility to comply with Section 16 of the Securities Exchange Act of 1934.

IN WITNESS WHEREOF, the undersigned has caused this instrument to be duly executed this 2nd day of August, 2004.

/s/ Mark C. Wiggins

Mark C.

Wiggins