#### FORM 4

### UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington,	D.C.	20549
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STATEMENT	OF CHANGE	S IN BENEFICIA	L OWNERSHIP

ı	OMB APPRO	VAL
	OMB Number:	3235-0287
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	hours per response:	0.5

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* YOUNG WILLIAM					2. Issuer Name <b>and</b> Ticker or Trading Symbol BIOGEN IDEC INC. [ BIIB ]									(Che	elationship eck all app X Direct	icable)	ng Per	son(s) to Iss 10% Ov		
(Last) 14 CAM	(Fi	,	(Middle)		3. Date of Earliest Transaction (Month/Day/Year) 05/25/2007											Officer (give title below)		Other (s below)	specify	
(Street) CAMBR (City)			02142 (Zip)		4. 11	4. If Amendment, Date of Original Filed (Month/Day/Year)							Line	Individual or Joint/Group Filing (Check Applicable ine)  X Form filed by One Reporting Person Form filed by More than One Reporting Person						
1. Title of Security (Instr. 3) 2. Trans				action	ative Securities Acquation 2A. Deemed Execution Date, if any (Month/Day/Year)			3. 4. Securi Transaction Disposed Code (Instr. 5)			of, or Benefic rities Acquired (A) ed Of (D) (Instr. 3, 4			5. Amo Securit Benefic Owned	unt of es ially Following	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)		7. Nature of Indirect Beneficial Ownership		
Common Stock					5/2007				Code	v	Amount	(D)		Price	Transa (Instr. 3	Reported Transaction(s) (Instr. 3 and 4)		D	(Instr. 4)	
		1	able II -										or Be			Owned				
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deeme Execution if any (Month/Da	Date,		ransaction ode (Instr.		1 of   E		Date Exer piration E onth/Day/	ate		7. Title and Amount of Securities Underlying Derivative Secu (Instr. 3 and 4)			8. Price of Derivative Security (Instr. 5)	9. Numbe derivative Securities Beneficia Owned Following Reported Transacti (Instr. 4)	e s Illy	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)
					Code	v	(A)	(D)	Da: Ex	ite ercisable	E) Da	xpiration ate	Title	or Nu of	umber					
Restricted Stock Unit	(1)	05/25/2007			М			1,250	05	5/25/2007	05	5/25/2007	Commo	1	,250	(1)	0		D	

#### **Explanation of Responses:**

1. Restricted Stock Units that were granted as an award for no consideration. Each Restricted Stock Unit represents the right to receive one share of BIIB common stock.

## Remarks:

Robert A. Licht, Attorney in fact for William D. Young

05/30/2007

\*\* 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.

# LIMITED POWER OF ATTORNEY FOR SECTION 16 REPORTING OBLIGATIONS

Know all by these presents, that the undersigned's hereby makes, constitutes and appoints Susan H. Alexander, Kevin M. Foley, Robert Licht, Jo Ann Taormina, Andrea DiFabio and Jodiann Lindsey as the undersigned's true and lawful attorney-in-fact, with full power and authority as hereinafter described on behalf of and in the name, place and stead of the undersigned to:

- (1) prepare, execute, acknowledge, deliver and file Forms 3, 4, and 5 (including any amendments thereto) with respect to the securities of Biogen Idec Inc., a Delaware corporation (the "Company"), with the United States Securities and Exchange Commission, any national securities exchanges and the Company, as considered necessary or advisable under Section 16(a) of the Securities Exchange Act of 1934 and the rules and regulations promulgated thereunder, as amended from time to time (the "Exchange Act");
- (2) seek or obtain, as the undersigned's representative and on the undersigned's behalf, information on transactions in the Company's securities from any third party, including brokers, employee benefit plan administrators and trustees, and the undersigned hereby authorizes any such person to release any such information to the undersigned and approves and ratifies any such release of information; and
- (3) perform any and all other acts which in the discretion of such attorney-in-fact are necessary or desirable for and on behalf of the undersigned in connection with the foregoing.

The undersigned acknowledges that:

- (1) this Power of Attorney authorizes, but does not require, such attorney-in-fact to act in their discretion on information provided to such attorney-in-fact without independent verification of such information;
- (2) any documents prepared and/or executed by such attorney-in-fact on behalf of the undersigned pursuant to this Power of Attorney will be in such form and will contain such information and disclosure as such attorney-in-fact, in his or her discretion, deems necessary or desirable;
- (3) neither the Company nor such attorney-in-fact assumes (i) any liability for the undersigned's responsibility to comply with the requirement of the Exchange Act, (ii) any liability of the undersigned for any failure to comply with such requirements, or (iii) any obligation or liability of the undersigned for profit disgorgement under Section 16(b) of the Exchange Act; and
- (4) this Power of Attorney does not relieve the undersigned from responsibility for compliance with the undersigned's obligations under the Exchange Act, including without limitation the reporting requirements under Section 16 of the Exchange Act.

The undersigned hereby gives and grants the foregoing attorney-in-fact full power and authority to do and perform all and every act and thing whatsoever requisite, necessary or appropriate to be done in and about the foregoing matters as fully to all intents and purposes as the undersigned might or could do if present, hereby ratifying all that such attorney-in-fact of, for and on behalf of the undersigned, shall lawfully do or cause to be done by virtue of this Limited Power of Attorney.

This Power of Attorney shall remain in full force and effect until revoked by the undersigned in a signed writing delivered to such attorney-in-fact.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 4th day of January 2007.

/s/ William Young William Young