

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

OMB APPROVAL	
OMB Number:	3235-0104
Estimated average burden hours per response:	0.5

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* <u>Gilman Michael</u> (Last) (First) (Middle) 14 CAMBRIDGE CENTER (Street) CAMBRIDGE MA 02142 (City) (State) (Zip)	2. Date of Event Requiring Statement (Month/Day/Year) 05/14/2004	3. Issuer Name and Ticker or Trading Symbol <u>BIOGEN IDEC INC [BIIB]</u>	
		4. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner <input checked="" type="checkbox"/> Officer (give title below) Other (specify below) <u>Sr. Vice President - Research</u>	5. If Amendment, Date of Original Filed (Month/Day/Year) 6. Individual or Joint/Group Filing (Check Applicable Line) <input checked="" type="checkbox"/> Form filed by One Reporting Person 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	8,965.7721	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				
Stock Option (right-to-buy) ⁽¹⁾	(2)	05/17/2009	Common Stock	44,500	44.54	D
Stock Option (right-to-buy) ⁽¹⁾	(3)	12/09/2009	Common Stock	4,025	62.28	D
Stock Option (right-to-buy) ⁽¹⁾	(4)	04/05/2010	Common Stock	143,750	56.77	D
Stock Option (right-to-buy) ⁽¹⁾	(5)	04/28/2010	Common Stock	23,000	49.67	D
Stock Option (right-to-buy) ⁽¹⁾	(6)	12/15/2010	Common Stock	28,750	45.46	D
Stock Option (right-to-buy) ⁽¹⁾	(7)	12/14/2011	Common Stock	25,300	49.03	D
Stock Option (right-to-buy) ⁽¹⁾	(8)	12/06/2012	Common Stock	23,287	37.45	D
Stock Option (right-to-buy) ⁽¹⁾	(9)	02/06/2014	Common Stock	20,000	43.5	D

Explanation of Responses:

- Granted under one of the Issuer's stock option plans, in an exempt transaction under SEC rule 16(b)-3(d).
- The stock option became exercisable in five (5) equal annual installments, commencing one year after the grant date of 05/17/99.
- The stock option became exercisable in five (5) equal annual installments, commencing one year after the grant date of 12/09/99.
- The stock option became exercisable in five (5) equal annual installments, commencing one year after the grant date of 04/05/00.
- The stock option became exercisable in five (5) equal annual installments, commencing one year after the grant date of 04/28/00.
- The stock option became exercisable in five (5) equal annual installments, commencing one year after the grant date of 12/15/00.
- The stock option became exercisable in four (4) equal annual installments, commencing one year after the grant date of 12/14/01.
- The stock option became exercisable in four (4) equal annual installments, commencing one year after the grant date of 12/06/02.
- 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.

Remarks:

By: Benjamin S. Harshbarger 05/20/2004
 For: Michael Gilman

** 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 17th day of May, 2004.

/s/ Michael Gilman

Michael Gilman,

Ph.D.