

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): July 8, 2004

Biogen Idec Inc.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation)

0-19311
(Commission File Number)

33-0112644
(IRS Employer
Identification No.)

14 Cambridge Center, Cambridge, Massachusetts 02142
(Address of principal executive offices) (zip code)

Registrant's telephone number, including area code: **(617) 679-2000**

Not Applicable
(Former name or former address, if changed since last report)

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Item 5. Other Events.

Michael Gilman, the registrant's Senior Vice President, Research, entered into a Rule 10b5-1 sales plan on July 8, 2004. Sales under the plan are scheduled to take place between September 9, 2004 and September 9, 2005. All of the shares to be sold under the plan are the subject of stock options. The maximum number of shares which can be sold under the plan is 99,238.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Biogen Idec Inc.
(Registrant)

Date: July 23, 2004

/s/ Anne Marie Cook

Anne Marie Cook
Vice President, Chief Corporate Counsel