

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

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

OMB APPROVAL	
OMB Number:	3235-0287
Estimated average burden hours per response:	0.5

1. Name and Address of Reporting Person* <u>WIGGINS MARK C</u> (Last) (First) (Middle) <u>14 CAMBRIDGE CENTER</u> (Street) <u>CAMBRIDGE MA 02142</u> (City) (State) (Zip)	2. Issuer Name and Ticker or Trading Symbol <u>BIOGEN IDEC INC [BIIB]</u>	5. 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>EVP - Business Development</u>
	3. Date of Earliest Transaction (Month/Day/Year) <u>01/03/2005</u>	
	4. If Amendment, Date of Original Filed (Month/Day/Year) <u>01/04/2005</u>	

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)		4. Securities Acquired (A) or Disposed Of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price			
Common Stock	01/03/2005		M ⁽¹⁾		12,500	A	\$35.2083	73,628	D	
Common Stock	01/03/2005		S ⁽¹⁾		12,500	D	\$66.84	61,128	D	
Common Stock								14,920	I	by Trust
Common Stock								19,834.7733	D	

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction(s) (Instr. 4)	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)	
				Code	V	(A)	(D)	Date Exercisable	Expiration Date						Title
Stock Option (right-to-buy)	\$35.2083	01/03/2005		M		12,500		(2)	01/12/2010	Common Stock	12,500	(3)	61,128	D	

Explanation of Responses:

- Sale pursuant to a trading plan intended to comply with Rule 10b5-1 of the Securities Exchange Act of 1934.
- Option became exercisable for the optioned shares in a series of 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.
- Granted under one of the Issuer's stock option plans, in an exempt transaction under SEC rule 16(b)-3(d).

Remarks:

This Form 4/a amends the Form 4 filed on 1/04/2005 in which the Reporting Owners direct and indirect holdings were incorrectly reported.

By: Benjamin S. Harshbarger; 01/05/2006
 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 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.