

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
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1. Name and Address of Reporting Person * <u>MATSUI CONNIE</u> (Last) (First) (Middle) 14 CAMBRIDGE CENTER (Street) CAMBRIDGE MA 02142 (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, Corp. Strategy and Comm.</u>
	3. Date of Earliest Transaction (Month/Day/Year) 04/28/2006	
4. If Amendment, Date of Original Filed (Month/Day/Year)		

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	04/28/2006		M ⁽¹⁾		40,000	A	\$7.7188	136,825	D	
Common Stock	04/28/2006		S ⁽¹⁾		10,000	D	\$44.92	126,825	D	
Common Stock	04/28/2006		S ⁽¹⁾		5,000	D	\$45.11	121,825	D	
Common Stock	04/28/2006		S ⁽¹⁾		7,500	D	\$45.21	114,325	D	
Common Stock	04/28/2006		S ⁽¹⁾		7,500	D	\$45.25	106,825	D	
Common Stock	04/28/2006		S ⁽¹⁾		10,000	D	\$45.35	96,825	D	
Common Stock								12,343,546 ⁽²⁾	D	
Common Stock								40,766	I	by Trust

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
Stock Option (right-to-buy) ⁽³⁾	\$7.7188	04/28/2006		M ⁽¹⁾		40,000	(4)	01/12/2009	Common Stock	40,000	(3)	96,825	D	

Explanation of Responses:

- Sale pursuant to a trading plan intended to comply with Rule 10b5-1 of the Securities Exchange Act of 1934.
- Increase in directly held shares represents the acquisition of common stock under the issuer's Employee Stock Purchase Plan.
- Granted under one of the Issuer's stock option plans, in an exempt transaction under SEC rule 16(b)-3(d).
- Option became exercisable as to 25% of the optioned shares on 1/01/2000 and as to the balance of the shares in 36 equal monthly installments thereafter.

Remarks:

by: Daniel S. Char; For: Connie L. Matsui 05/01/2006

** 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.