

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

SCHEDULE 13D

Under the Securities Exchange Act of 1934  
(Amendment No.4)\*

Biogen Idec Inc.  
(Name of Issuer)

Common Stock, Par Value \$0.0005  
(Title of Class of Securities)

09062X103  
(CUSIP Number)

Marc Weitzen, Esq.  
Icahn Capital LP  
767 Fifth Avenue, 47th Floor  
New York, New York 10153  
(212) 702-4388  
(Name, Address and Telephone Number of Person  
Authorized to Receive Notices and Communications)

May 20, 2011  
(Date of Event which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of Section 240.13d-1(e), 240.13d-1(f) or 240.13d-1(g), check the following box / /.

NOTE: Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See Rule 13d-7 for other parties to whom copies are to be sent.

\*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

SCHEDULE 13D

CUSIP No. 09062X103

- 1 NAME OF REPORTING PERSON  
High River Limited Partnership
  - 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP  
(a) / /  
(b) / /
  - 3 SEC USE ONLY
  - 4 SOURCE OF FUNDS  
WC
  - 5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS  
2(d) or 2(e) / /
  - 6 CITIZENSHIP OR PLACE OF ORGANIZATION  
Delaware
- NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:
- 7 SOLE VOTING POWER  
2,685,803
  - 8 SHARED VOTING POWER  
0

9 SOLE DISPOSITIVE POWER  
2,685,803

10 SHARED DISPOSITIVE POWER  
0

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
2,685,803

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES / /

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
1.11%

14 TYPE OF REPORTING PERSON  
PN

SCHEDULE 13D

CUSIP No. 09062X103

- 1 NAME OF REPORTING PERSON  
Hopper Investments LLC
  - 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP  
(a) / /  
(b) / /
  - 3 SEC USE ONLY
  - 4 SOURCE OF FUNDS
  - 5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS  
2(d) or 2(e) / /
  - 6 CITIZENSHIP OR PLACE OF ORGANIZATION  
Delaware
- NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:
- 7 SOLE VOTING POWER  
0
  - 8 SHARED VOTING POWER  
2,685,803
  - 9 SOLE DISPOSITIVE POWER  
0
  - 10 SHARED DISPOSITIVE POWER  
2,685,803
  - 11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
2,685,803
  - 12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES / /
  - 13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
1.11%
  - 14 TYPE OF REPORTING PERSON  
00

SCHEDULE 13D

CUSIP No. 09062X103

- 1 NAME OF REPORTING PERSON  
Barberry Corp.
  - 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP  
(a) / /  
(b) / /
  - 3 SEC USE ONLY
  - 4 SOURCE OF FUNDS
  - 5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS  
2(d) or 2(e) / /
  - 6 CITIZENSHIP OR PLACE OF ORGANIZATION  
Delaware
- NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:
- 7 SOLE VOTING POWER  
0
  - 8 SHARED VOTING POWER  
2,685,803
  - 9 SOLE DISPOSITIVE POWER  
0
  - 10 SHARED DISPOSITIVE POWER  
2,685,803
  - 11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
2,685,803
  - 12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES / /
  - 13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
1.11%
  - 14 TYPE OF REPORTING PERSON  
CO

SCHEDULE 13D

CUSIP No. 09062X103

- 1 NAME OF REPORTING PERSON  
Icahn Partners Master Fund LP
  - 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP  
(a) / /  
(b) / /
  - 3 SEC USE ONLY
  - 4 SOURCE OF FUNDS  
WC
  - 5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS  
2(d) or 2(e) / /
  - 6 CITIZENSHIP OR PLACE OF ORGANIZATION  
Cayman Islands
- NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:
- 7 SOLE VOTING POWER  
4,441,891
  - 8 SHARED VOTING POWER  
0
  - 9 SOLE DISPOSITIVE POWER  
4,441,891
  - 10 SHARED DISPOSITIVE POWER  
0
  - 11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
4,441,891
  - 12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES / /
  - 13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
1.84%
  - 14 TYPE OF REPORTING PERSON  
PN

SCHEDULE 13D

CUSIP No. 09062X103

- 1 NAME OF REPORTING PERSON  
Icahn Partners Master Fund II LP
  - 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP  
(a) / /  
(b) / /
  - 3 SEC USE ONLY
  - 4 SOURCE OF FUNDS  
WC
  - 5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS  
2(d) or 2(e) / /
  - 6 CITIZENSHIP OR PLACE OF ORGANIZATION  
Cayman Islands
- NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:
- 7 SOLE VOTING POWER  
1,524,453
  - 8 SHARED VOTING POWER  
0
  - 9 SOLE DISPOSITIVE POWER  
1,524,453
  - 10 SHARED DISPOSITIVE POWER  
0
  - 11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
1,524,453
  - 12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES / /
  - 13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
0.63%
  - 14 TYPE OF REPORTING PERSON  
PN

SCHEDULE 13D

CUSIP No. 09062X103

- 1 NAME OF REPORTING PERSON  
Icahn Partners Master Fund III LP
  - 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP  
(a) / /  
(b) / /
  - 3 SEC USE ONLY
  - 4 SOURCE OF FUNDS  
WC
  - 5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS  
2(d) or 2(e) / /
  - 6 CITIZENSHIP OR PLACE OF ORGANIZATION  
Cayman Islands
- NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:
- 7 SOLE VOTING POWER  
662,398
  - 8 SHARED VOTING POWER  
0
  - 9 SOLE DISPOSITIVE POWER  
662,398
  - 10 SHARED DISPOSITIVE POWER  
0
  - 11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
662,398
  - 12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES / /
  - 13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
0.27%
  - 14 TYPE OF REPORTING PERSON  
PN

SCHEDULE 13D

CUSIP No. 09062X103

- 1 NAME OF REPORTING PERSON  
Icahn Offshore LP
  - 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP  
(a) / /  
(b) / /
  - 3 SEC USE ONLY
  - 4 SOURCE OF FUNDS
  - 5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS  
2(d) or 2(e) / /
  - 6 CITIZENSHIP OR PLACE OF ORGANIZATION  
Delaware
- NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:
- 7 SOLE VOTING POWER  
0
  - 8 SHARED VOTING POWER  
6,628,742
  - 9 SOLE DISPOSITIVE POWER  
0
  - 10 SHARED DISPOSITIVE POWER  
6,628,742
  - 11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
6,628,742
  - 12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES / /
  - 13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
2.74%
  - 14 TYPE OF REPORTING PERSON  
PN



SCHEDULE 13D

CUSIP No. 09062X103

- 1 NAME OF REPORTING PERSON  
Icahn Partners LP
  - 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP  
(a) / /  
(b) / /
  - 3 SEC USE ONLY
  - 4 SOURCE OF FUNDS  
WC
  - 5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS  
2(d) or 2(e) / /
  - 6 CITIZENSHIP OR PLACE OF ORGANIZATION  
Delaware
- NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:
- 7 SOLE VOTING POWER  
4,114,471
  - 8 SHARED VOTING POWER  
0
  - 9 SOLE DISPOSITIVE POWER  
4,114,471
  - 10 SHARED DISPOSITIVE POWER  
0
  - 11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
4,114,471
  - 12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES / /
  - 13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
1.70%
  - 14 TYPE OF REPORTING PERSON  
PN

SCHEDULE 13D

CUSIP No. 09062X103

- 1 NAME OF REPORTING PERSON  
Icahn Onshore LP
  - 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP  
(a) / /  
(b) / /
  - 3 SEC USE ONLY
  - 4 SOURCE OF FUNDS
  - 5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS  
2(d) or 2(e) / /
  - 6 CITIZENSHIP OR PLACE OF ORGANIZATION  
Delaware
- NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:
- 7 SOLE VOTING POWER  
0
  - 8 SHARED VOTING POWER  
4,114,471
  - 9 SOLE DISPOSITIVE POWER  
0
  - 10 SHARED DISPOSITIVE POWER  
4,114,471
  - 11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
4,114,471
  - 12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES / /
  - 13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
1.70%
  - 14 TYPE OF REPORTING PERSON  
PN

SCHEDULE 13D

CUSIP No. 09062X103

- 1 NAME OF REPORTING PERSON  
Icahn Capital LP
  - 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP  
(a) / /  
(b) / /
  - 3 SEC USE ONLY
  - 4 SOURCE OF FUNDS  
WC
  - 5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS  
2(d) or 2(e) / /
  - 6 CITIZENSHIP OR PLACE OF ORGANIZATION  
Delaware
- NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:
- 7 SOLE VOTING POWER  
0
  - 8 SHARED VOTING POWER  
10,743,213
  - 9 SOLE DISPOSITIVE POWER  
0
  - 10 SHARED DISPOSITIVE POWER  
10,743,213
  - 11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
10,743,213
  - 12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES / /
  - 13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
4.45%
  - 14 TYPE OF REPORTING PERSON  
PN

SCHEDULE 13D

CUSIP No. 09062X103

1 NAME OF REPORTING PERSON  
IPH GP LLC

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP  
(a) / /  
(b) / /

3 SEC USE ONLY

4 SOURCE OF FUNDS  
WC

5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS  
2(d) or 2(e) / /

6 CITIZENSHIP OR PLACE OF ORGANIZATION  
Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:

7 SOLE VOTING POWER  
0

8 SHARED VOTING POWER  
10,743,213

9 SOLE DISPOSITIVE POWER  
0

10 SHARED DISPOSITIVE POWER  
10,743,213

11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
10,743,213

12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES / /

13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
4.45%

14 TYPE OF REPORTING PERSON  
00

SCHEDULE 13D

CUSIP No. 09062X103

- 1 NAME OF REPORTING PERSON  
Icahn Enterprises Holdings L.P.
  - 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP  
(a) / /  
(b) / /
  - 3 SEC USE ONLY
  - 4 SOURCE OF FUNDS  
WC
  - 5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS  
2(d) or 2(e) / /
  - 6 CITIZENSHIP OR PLACE OF ORGANIZATION  
Delaware
- NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:
- 7 SOLE VOTING POWER  
0
  - 8 SHARED VOTING POWER  
10,743,213
  - 9 SOLE DISPOSITIVE POWER  
0
  - 10 SHARED DISPOSITIVE POWER  
10,743,213
  - 11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
10,743,213
  - 12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES / /
  - 13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
4.45%
  - 14 TYPE OF REPORTING PERSON  
PN

SCHEDULE 13D

CUSIP No. 09062X103

- 1 NAME OF REPORTING PERSON  
Icahn Enterprises G.P. Inc.
  - 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP  
(a) / /  
(b) / /
  - 3 SEC USE ONLY
  - 4 SOURCE OF FUNDS  
WC
  - 5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS  
2(d) or 2(e) / /
  - 6 CITIZENSHIP OR PLACE OF ORGANIZATION  
Delaware
- NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:
- 7 SOLE VOTING POWER  
0
  - 8 SHARED VOTING POWER  
10,743,213
  - 9 SOLE DISPOSITIVE POWER  
0
  - 10 SHARED DISPOSITIVE POWER  
10,743,213
  - 11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
10,743,213
  - 12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES / /
  - 13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
4.45%
  - 14 TYPE OF REPORTING PERSON  
CO

SCHEDULE 13D

CUSIP No. 09062X103

- 1 NAME OF REPORTING PERSON  
Beckton Corp.
  - 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP  
(a) / /  
(b) / /
  - 3 SEC USE ONLY
  - 4 SOURCE OF FUNDS  
WC
  - 5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS  
2(d) or 2(e) / /
  - 6 CITIZENSHIP OR PLACE OF ORGANIZATION  
Delaware
- NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:
- 7 SOLE VOTING POWER  
0
  - 8 SHARED VOTING POWER  
10,743,213
  - 9 SOLE DISPOSITIVE POWER  
0
  - 10 SHARED DISPOSITIVE POWER  
10,743,213
  - 11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
10,743,213
  - 12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES / /
  - 13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
4.45%
  - 14 TYPE OF REPORTING PERSON  
CO

SCHEDULE 13D

CUSIP No. 09062X103

- 1 NAME OF REPORTING PERSON  
Carl C. Icahn
  - 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP  
(a) / /  
(b) / /
  - 3 SEC USE ONLY
  - 4 SOURCE OF FUNDS
  - 5 CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS  
2(d) or 2(e) / /
  - 6 CITIZENSHIP OR PLACE OF ORGANIZATION  
United States of America
- NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH:
- 7 SOLE VOTING POWER  
0
  - 8 SHARED VOTING POWER  
13,429,016
  - 9 SOLE DISPOSITIVE POWER  
0
  - 10 SHARED DISPOSITIVE POWER  
13,429,016
  - 11 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
13,429,016
  - 12 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES / /
  - 13 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
5.56%
  - 14 TYPE OF REPORTING PERSON  
IN



## SCHEDULE 13D

### Item 1. Security and Issuer

The Schedule 13D filed with the Securities and Exchange Commission on August 11, 2008 by the Reporting Persons (together with the amendments, the "Schedule 13D") with respect to the shares of Common Stock, par value \$0.0005 (the "Shares"), issued by Biogen Idec Inc. (the "Issuer"), as amended by amendment number one to the Schedule 13D filed on February 6, 2009, as amended by amendment number two to the Schedule 13D filed on January 28, 2010 and as amended by amendment number three to the Schedule 13D filed on March 20, 2010, is hereby further amended to furnish the additional information set forth herein. All capitalized terms contained herein but not otherwise defined shall have the meanings ascribed to such terms in the Schedule 13D.

### Item 3. Source and Amount of Funds or Other Consideration

Item 3 of the Schedule 13D is hereby amended by replacing it in its entirety with the following:

The Reporting Persons hold, in the aggregate, 13,429,016 Shares. The aggregate purchase price of the Shares currently owned by the Reporting Persons collectively was \$674,668,889 (including commissions). The source of funding for the purchase of these Shares was the general working capital of the respective purchasers. The Shares are held by the Reporting Persons in margin accounts together with other securities. Such margin accounts may from time to time have debit balances. Part of the purchase price of the Shares purchased by the Reporting Persons was obtained through margin borrowing. The Shares purchased by the Reporting Persons are maintained in margin accounts that include positions in securities in addition to Shares.

### Item 5. Interest in Securities of the Issuer

Item 5 of the Schedule 13D is hereby amended by replacing it in its entirety with the following:

(a) The Reporting Persons may be deemed to beneficially own, in the aggregate, 13,429,016 Shares, representing approximately 5.56% of the Issuer's outstanding Shares (based upon the 241,632,189 Shares stated to be outstanding as of April 18, 2011 by the Issuer in the Issuer's Form 10-Q filed with the Securities and Exchange Commission for the quarterly period ended March 31, 2011).

(b) High River has sole voting power and sole dispositive power with regard to 2,685,803 Shares. Each of Hopper, Barberry and Carl C. Icahn has shared voting power and shared dispositive power with regard to such Shares. Icahn Master has sole voting power and sole dispositive power with regard to 4,441,891 Shares. Each of Icahn Offshore, Icahn Capital, IPH, Icahn Enterprises Holdings, Icahn Enterprises GP, Beckton and Mr. Icahn has shared voting power and shared dispositive power with regard to such Shares. Icahn Master II has sole voting power and sole dispositive power with regard to 1,524,453 Shares. Each of Icahn Offshore, Icahn Capital, IPH, Icahn Enterprises Holdings, Icahn Enterprises GP, Beckton and Mr. Icahn has shared voting power and shared dispositive power with regard to such Shares. Icahn Master III has sole voting power and sole dispositive power with regard to 662,398 Shares. Each of Icahn Offshore, Icahn Capital, IPH, Icahn Enterprises Holdings, Icahn Enterprises GP, Beckton and Mr. Icahn has shared voting power and shared dispositive power with regard to such Shares. Icahn Partners has sole voting power and sole dispositive power with regard to 4,114,471 Shares. Each of Icahn Onshore, Icahn Capital, IPH, Icahn Enterprises Holdings, Icahn Enterprises GP, Beckton and Mr. Icahn has shared voting power and shared dispositive power with regard to such Shares.

Each of Hopper, Barberry and Mr. Icahn, by virtue of their relationships to High River (as disclosed in Item 2), may be deemed to indirectly beneficially own (as that term is defined in Rule 13d-3 under the Act) the Shares which High River directly beneficially owns. Each of Hopper, Barberry and Mr. Icahn disclaims beneficial ownership of such Shares for all other purposes. Each of Icahn Offshore, Icahn Capital, IPH, Icahn Enterprises Holdings, Icahn Enterprises GP, Beckton and Mr. Icahn, by virtue of their relationships to each of Icahn Master, Icahn Master II and Icahn Master III (as disclosed in Item 2), may be deemed to indirectly beneficially own (as that term is defined in Rule 13d-3 under the Act) the Shares which each of Icahn Master, Icahn Master II and Icahn Master III directly beneficially owns. Each of Icahn Offshore, Icahn Capital, IPH, Icahn Enterprises Holdings, Icahn Enterprises GP, Beckton and Mr. Icahn disclaims beneficial ownership of such Shares for all other purposes. Each of Icahn Onshore, Icahn Capital, IPH, Icahn Enterprises Holdings, Icahn Enterprises GP, Beckton and Mr. Icahn, by virtue of their relationships to Icahn Partners (as disclosed in Item 2), may be deemed to indirectly beneficially own

(as that term is defined in Rule 13d-3 under the Act) the Shares which Icahn Partners directly beneficially owns. Each of Icahn Onshore, Icahn Capital, IPH, Icahn Enterprises Holdings, Icahn Enterprises GP, Beckton and Mr. Icahn disclaims beneficial ownership of such Shares for all other purposes.

(c) The following table sets forth all transactions with respect to Shares effected during the past sixty (60) days by any of the Reporting Persons. Except as otherwise noted below, all such transactions were sales of Shares effected in the open market, and the table includes commissions paid in per share prices.

Name of Reporting Person	Date of Transaction	No. of Shares Sold	Sale Proceeds Per Share (US \$)
High River	04/27/2011	100,000.00	99.60
High River	04/28/2011	128,573.00	99.03
High River	04/29/2011	51,313.00	98.94
High River	05/02/2011	53,929.00	98.78
High River	05/03/2011	6,593.00	98.74
High River	05/09/2011	32,592.00	98.45
High River	05/10/2011	3,000.00	97.99
High River	05/12/2011	24,000.00	97.95
High River	05/13/2011	13,549.00	98.04
High River	05/17/2011	7,146.00	97.89
High River	05/18/2011	8,064.00	97.89
High River	05/19/2011	3,851.00	98.30
High River	05/20/2011	96,638.00	97.88
Icahn Partners	04/29/2011	2,378.00	98.94
Icahn Partners	05/02/2011	103,090.00	98.78
Icahn Partners	05/03/2011	10,763.00	98.74
Icahn Partners	05/09/2011	53,209.00	98.45
Icahn Partners	05/10/2011	4,898.00	97.99
Icahn Partners	05/12/2011	39,182.00	97.95
Icahn Partners	05/13/2011	22,120.00	98.04
Icahn Partners	05/17/2011	11,668.00	97.89
Icahn Partners	05/18/2011	13,164.00	97.89
Icahn Partners	05/19/2011	6,287.00	98.30
Icahn Partners	05/20/2011	151,617.00	97.88
Icahn Master	04/27/2011	400,000.00	99.60
Icahn Master	04/28/2011	492,942.00	99.03
Icahn Master	04/29/2011	150,474.00	98.94
Icahn Master	05/02/2011	65,690.00	98.78
Icahn Master	05/03/2011	11,620.00	98.74
Icahn Master	05/09/2011	57,444.00	98.45
Icahn Master	05/10/2011	5,287.00	97.99
Icahn Master	05/12/2011	42,300.00	97.95
Icahn Master	05/13/2011	23,882.00	98.04
Icahn Master	05/17/2011	12,595.00	97.89
Icahn Master	05/18/2011	14,212.00	97.89
Icahn Master	05/19/2011	6,787.00	98.30
Icahn Master	05/20/2011	163,683.00	97.88
Icahn Master			
Icahn Master II	04/28/2011	21,349.00	99.03
Icahn Master II	04/29/2011	52,402.00	98.94
Icahn Master II	05/02/2011	46,936.00	98.78
Icahn Master II	05/03/2011	3,989.00	98.74
Icahn Master II	05/09/2011	19,714.00	98.45
Icahn Master II	05/10/2011	1,815.00	97.99
Icahn Master II	05/12/2011	14,518.00	97.95
Icahn Master II	05/13/2011	8,196.00	98.04
Icahn Master II	05/17/2011	4,322.00	97.89
Icahn Master II	05/18/2011	4,878.00	97.89
Icahn Master II	05/19/2011	2,329.00	98.30
Icahn Master II	05/20/2011	56,176.00	97.88
Icahn Master III	05/20/2011	15,076.00	97.88

SIGNATURE

After reasonable inquiry and to the best of each of the undersigned knowledge and belief, each of the undersigned certifies that the information set forth in this statement is true, complete and correct.

Dated: May 23, 2011

HIGH RIVER LIMITED PARTNERSHIP

HOPPER INVESTMENTS LLC

BARBERRY CORP.

ICAHN PARTNERS MASTER FUND LP

ICAHN PARTNERS MASTER FUND II LP

ICAHN PARTNERS MASTER FUND III LP

ICAHN OFFSHORE LP

ICAHN PARTNERS LP

ICAHN ONSHORE LP

ICAHN CAPITAL LP

By: IPH GP LLC, its general partner

By: Icahn Enterprises Holdings L.P., its sole member

By: Icahn Enterprises G.P. Inc., its general partner

By: /s/ Dominick Ragone

-----

Name: Dominick Ragone

Title: Chief Financial Officer

IPH GP LLC

By: Icahn Enterprises Holdings L.P., its sole member

By: Icahn Enterprises G.P. Inc., its general partner

By: /s/ Dominick Ragone

-----

Name: Dominick Ragone

Title: Chief Financial Officer

ICAHN ENTERPRISES HOLDINGS L.P.

By: Icahn Enterprises G.P. Inc., its general partner

By: /s/ Dominick Ragone

-----

Name: Dominick Ragone

Title: Chief Financial Officer

ICAHN ENTERPRISES G.P. INC.

By: /s/ Dominick Ragone

-----  
Name: Dominick Ragone  
Title: Chief Financial Officer

BECKTON CORP.

By: /s/ Edward E. Mattner

-----  
Name: Edward E. Mattner  
Title: Authorized Signatory

/s/ Carl C. Icahn

-----  
CARL C. ICAHN

[Signature Page of Schedule 13D, Amendment No. 4 - Biogen Idec Inc.]