

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>Gilman Michael</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 Officer (give title below) Other (specify below) X <u>EVP - Research</u>
	3. Date of Earliest Transaction (Month/Day/Year) <u>12/28/2004</u>	
	4. If Amendment, Date of Original Filed (Month/Day/Year)	6. Individual or Joint/Group Filing (Check Applicable Line) X Form filed by One Reporting Person Form filed by More than One Reporting Person

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	12/28/2004		M		7,000	A	\$44.54	7,000	D	
Common Stock	12/28/2004		S ⁽¹⁾		6,910	D	\$67.5	90	D	
Common Stock	12/28/2004		S ⁽¹⁾		90	D	\$67.53	0	D	
Common Stock	12/28/2004		M		5,750	A	\$45.46	28,750	D	
Common Stock	12/28/2004		S ⁽¹⁾		5,750	D	\$67.5	23,000	D	
Common Stock								13,176.3147	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) ⁽²⁾	\$44.54	12/28/2004		M			7,000	(3)	05/17/2009	Common Stock	7,000	(2)	0	D	
Stock Option (right-to-buy) ⁽²⁾	\$45.46	12/28/2004		M			5,750	(4)	12/15/2010	Common Stock	5,750	(2)	23,000	D	

Explanation of Responses:

- Sale pursuant to a trading plan intended to comply with Rule 10b5-1 of the Securities Exchange Act of 1934.
- 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 12/15/00.

Remarks:

By: Benjamin S. Harshbarger: 12/31/2004
 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 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.