## UNITED STATES SECURITIES AND EXCHANGE COMMISSION

## March 15, 2011

## ORDER GRANTING CONFIDENTIAL TREATMENT UNDER THE SECURITIES EXCHANGE ACT OF 1934

## Biogen Idec Inc.

File No. 000-19311 - CF#26276

Biogen Idec Inc. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 10-K filed on February 04, 2011.

Based on representations by Biogen Idec Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibits will not be released to the public for the time periods specified:

Exhibit 10.5 through February 04, 2021 Exhibit 10.6 through February 04, 2021

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Sonia Gupta Barros Special Counsel