



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

July 23, 2018

Jeffrey D. Capello  
Executive Vice President and Chief Financial Officer  
Biogen Inc.  
225 Binney St.  
Cambridge, Massachusetts 02142

**Re: Biogen Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2017**  
**Filed February 1, 2018**  
**File No. 000-19311**

Dear Mr. Capello:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Division of Corporation Finance  
Office of Healthcare & Insurance