

BIOGEN IDEC INC.
 Form S-8
 October 26, 2010

As filed with the Securities and Exchange Commission on October 26, 2010
 Registration No. _____

**UNITED STATES
 SECURITIES AND EXCHANGE COMMISSION
 Washington, D.C. 20549**

**FORM S-8
 REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933**

BIOGEN IDEC INC.
 (Exact name of registrant as specified in its charter)

Delaware
 (State or other jurisdiction
 of incorporation or organization)

33-0112644
 (I.R.S. Employer
 Identification No.)

**133 Boston Post Road
 Weston, Massachusetts 02493**
 (Address of principal executive offices, including zip code)

BIOGEN IDEC INC. 2006 NON-EMPLOYEE DIRECTORS EQUITY PLAN
 (Full title of the plan)

SUSAN H. ALEXANDER
Executive Vice President, General Counsel and Secretary
Biogen Idec Inc.
133 Boston Post Road
Weston, Massachusetts 02493
(781) 464-2000

(Name, address and telephone number, including area code, of agent for service)

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer or a smaller reporting company. See the definitions of large accelerated filer, accelerated filer and smaller reporting company in Rule 12b-2 of the Exchange Act.

Large accelerated filer Accelerated filer Non-accelerated filer Smaller reporting company
 (Do not check if a smaller reporting company)

CALCULATION OF REGISTRATION FEE

<i>Title of Securities to be Registered(1)</i>	<i>Amount to be Registered(1)</i>	<i>Proposed Maximum Offering Price Per Share(2)</i>	<i>Proposed Maximum Aggregate Offering Price(2)</i>	<i>Amount of Registration Fee</i>
Common Stock, \$0.0005 par value per	750,000	\$ 58.17	\$ 43,627,500	\$ 3,111

share

shares

- (1) The aggregate number of shares to be registered is subject to adjustment by reason of stock splits, stock dividends and other events pursuant to the terms of the Biogen Idec Inc. 2006 Non-Employee Directors Equity Plan (the 2006 Plan), as applicable. Accordingly, pursuant to Rule 416 under the Securities Act of 1933, (the Securities Act), this Registration Statement covers, in addition to the number of shares of common stock shown in the table above, an indeterminate number of shares of the Registrant s common stock which may be subject to grant or otherwise issuable by operation of the provisions of the 2006 Plan governing such adjustments.
 - (2) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(h) under the Securities Act. The proposed maximum offering price per share and the proposed maximum aggregate offering price are based upon the average of the high (\$58.75) and low (\$57.58) sales price for the Registrant s common stock as reported on the NASDAQ Global Select Market on October 21, 2010.
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EXPLANATORY NOTE

This Registration Statement is being filed to register an additional 750,000 shares of our common stock for issuance under the Biogen Idec Inc. 2006 Non-Employee Directors Equity Plan. Pursuant to General Instruction E to Form S-8, we incorporate by reference into this Registration Statement the entire contents of our Registration Statement on Form S-8 (File No. 333-140817) filed with the Securities and Exchange Commission on February 21, 2007.

PART II
INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 8. Exhibits.

The exhibits listed on the Exhibit Index immediately preceding such exhibits are filed as part of this Registration Statement.

SIGNATURES AND POWER OF ATTORNEY

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Weston, Commonwealth of Massachusetts, on October 26, 2010.

BIOGEN IDEC INC.

By: /s/ George A. Scangos
George A. Scangos
Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities indicated on October 26, 2010.

Further, we, the undersigned officers and directors of the registrant hereby severally constitute and appoint Susan H. Alexander, Paul J. Clancy and George A. Scangos as our true and lawful attorneys with full power to them, and each of them singly, to sign for us and in our names in the capacities as indicated, any and all amendments or supplements to this registration statement on Form S-8 of the registrant, including post-effective amendments to this registration statement, and generally to do all such things in connection therewith in our name and on our behalf in our capacities as indicated to enable the registrant to comply with the provisions of the Securities Act of 1933 and all requirements of the Securities and Exchange Commission, hereby ratifying and confirming our signatures as they may be signed by our said attorneys or any of them, to any and all amendments.

Name	Capacity
/s/ George A. Scangos	Chief Executive Officer and Director (Principal Executive Officer)
George A. Scangos	
/s/ Paul J. Clancy	Executive Vice President and Chief Financial Officer (Principal Financial Officer)
Paul J. Clancy	
/s/ Michael F. MacLean	Senior Vice President, Finance and Chief Accounting Officer (Principal Accounting Officer)
Michael F. MacLean	
/s/ William D. Young	Director and Chairman of the Board of Directors
William D. Young	
/s/ Alexander J. Denner	Director
Alexander J. Denner	
/s/ Caroline D. Dorsa	Director
Caroline D. Dorsa	

Name	Capacity
/s/ Nancy L. Leaming	Director
Nancy L. Leaming	
/s/ Richard C. Mulligan	Director
Richard C. Mulligan	
/s/ Robert W. Pangia	Director
Robert W. Pangia	
/s/ Stelios Papadopoulos	Director
Stelios Papadopoulos	
/s/ Brian S. Posner	Director
Brian S. Posner	
/s/ Eric K. Rowinsky	Director
Eric K. Rowinsky	
/s/ Lynn Schenk	Director
Lynn Schenk	
/s/ Stephen A. Sherwin	Director
Stephen A. Sherwin	

EXHIBIT INDEX

Exhibit Number*	Description of Exhibit
4.1	Amended and Restated Certificate of Incorporation. Filed as Exhibit 3.1 to our Annual Report on Form 10-K for the year ended December 31, 2003.
4.2	Certificate of Amendment to the Amended and Restated Certificate of Incorporation dated May 21, 2001. Filed as Exhibit 3.2 to our Annual Report on Form 10-K for the year ended December 31, 2003.
4.3	Certificate Increasing the Number of Authorized Shares of Series X Junior Participating Preferred Stock dated July 26, 2001. Filed as Exhibit 3.3 to our Annual Report on Form 10-K for the year ended December 31, 2003.
4.4	Certificate of Amendment to the Amended and Restated Certificate of Incorporation dated November 12, 2003. Filed as Exhibit 3.4 to our Annual Report on Form 10-K for the year ended December 31, 2003.
4.5	Second Amended and Restated Bylaws, as amended. Filed as Exhibit 3.1 to our Quarterly Report on Form 10-Q for the quarter ended September 30, 2010.
5 +	Opinion of Ropes & Gray LLP.
10	2006 Non-Employee Directors Equity Plan, as amended. Filed as Appendix A to our Definitive Proxy Statement on Schedule 14A filed on April 28, 2010.
23.1 +	Consent of PricewaterhouseCoopers LLP, an independent registered public accounting firm.
23.2 +	Consent of Ropes & Gray LLP (included in its opinion in Exhibit 5).
24+	Powers of Attorney (contained in Part II hereof under Signatures and Power of Attorney).

* Unless otherwise indicated, exhibits were previously filed with the Securities and Exchange Commission under Commission File Number 0-19311 and are incorporated herein by reference.

+ Filed herewith.