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BIOGEN IDEC INC.  
Form DFAN14A  
March 23, 2010

SCHEDULE 14A  
Proxy Statement Pursuant to Section 14(a)  
of the Securities Exchange Act of 1934 (Amendment No. \_\_\_)

Filed by the Registrant [ ]

Filed by a Party other than the Registrant [x]

Check the appropriate box:

- [ ] Preliminary Proxy Statement  
[ ] Confidential, for Use of the Commission Only (as permitted by Rule 14a-6(e)(2))  
[ ] Definitive Proxy Statement  
[ ] Definitive Additional Materials  
[X] Soliciting Material Pursuant to 240.14a-12

Biogen Idec Inc.  
(Name of Registrant as Specified In Its Charter)

CARL C. ICAHN  
DR. ALEXANDER J. DENNER  
DR. THOMAS F. DEUEL  
DR. ERIC ROWINSKY  
PROFESSOR RICHARD YOUNG  
ICAHN PARTNERS LP  
ICAHN PARTNERS MASTER FUND LP  
ICAHN PARTNERS MASTER FUND II LP  
ICAHN PARTNERS MASTER FUND III LP  
ICAHN ENTERPRISES G.P. INC.  
ICAHN ENTERPRISES HOLDINGS L.P.  
IPH GP LLC  
ICAHN CAPITAL L.P.  
ICAHN ONSHORE LP  
ICAHN OFFSHORE LP  
BECKTON CORP.  
HIGH RIVER LIMITED PARTNERSHIP  
HOPPER INVESTMENTS LLC  
BARBERRY CORP.

(Name of Person(s) Filing Proxy Statement, if other than the Registrant)

Payment of Filing Fee (check the appropriate box):

- [X] No fee required.  
[ ] Fee computed on table below per Exchange Act Rule 14a-6(i)(4) and 0-11.

- 1) Title of each class of securities to which transaction applies:
- 2) Aggregate number of securities to which transaction applies:
- 3) Per unit price or other underlying value of transaction computed pursuant to Exchange Act Rule 0-11 (set forth the amount on which the filing fee is calculated and state how it was determined):
- 4) Proposed maximum aggregate value of transaction:
- 5) Total fee paid:

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- Fee paid previously with preliminary materials.
- Check box if any part of the fee is offset as provided by Exchange Act Rule 0-11(a)(2) and identify the filing for which the offsetting fee was paid previously. Identify the previous filing by registration statement number, or the Form or Schedule and the date of its filing.
- 1) Amount Previously Paid:
  - 2) Form, Schedule or Registration Statement No.:
  - 3) Filing Party:
  - 4) Date Filed:

On March 20, 2010, Biogen Idec Inc. ("Biogen") and certain entities affiliated with Carl C. Icahn (the "Icahn Entities") entered into an agreement dated March 20, 2010 (the "Agreement") pursuant to which Biogen agreed to appoint Dr. Eric K. Rowinsky and Dr. Stephen A. Sherwin to its Board of Directors and include Dr. Eric K. Rowinsky and Dr. Stephen A. Sherwin on its slate of nominees for director at the 2010 Annual Meeting. The Icahn Entities agreed, among other things, that they would vote their shares of common stock in Biogen at the 2010 Annual Meeting for Dr. Eric K. Rowinsky and Dr. Stephen A. Sherwin and up to two additional persons being nominated by the Issuer, and would not otherwise solicit proxies in connection with the 2010 Annual Meeting. The Icahn Entities agreed to withdraw its letter, dated January 27, 2010 that provided notice to Biogen of the nomination of certain individuals and certain proposed business in connection with the 2010 Annual Meeting.