

BIOGEN IDEC INC.  
Form DEFA14A  
May 29, 2008

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

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

☐ Soliciting Material Pursuant to §240.14a-11(c) or §240.14a-12

**Biogen Idec Inc.**

(Name of Registrant as Specified In Its Charter)

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

Payment of Filing Fee (Check the appropriate box):

☒ No fee required.

☐ Fee computed on table below per Exchange Act Rules 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:

☐ 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:

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As set forth in our definitive proxy statement filed with the Securities and Exchange Commission on May 8, 2008 (the 2008 Proxy Statement ), we are asking our stockholders to consider, among other proposals, a proposal to approve our 2008 Omnibus Equity Plan (the Plan ) at our 2008 Annual Meeting of Stockholders. The table below reconciles certain equity award information disclosed in or derived from our 2007 Annual Report on Form 10-K filed with the Securities and Exchange Commission on February 14, 2008 (the 2007 10-K ) with the information disclosed in or derived from our 2008 Proxy Statement, and updates that information through May 7, 2008. The Plan remains unchanged and is included as Appendix A to the 2008 Proxy Statement. As of May 7, 2008, 290,297,509 shares of our common stock were outstanding.

### Awards Under Equity Plans<sup>1</sup>

	As of December 31, 2007		As of May 7, 2008
	2007 10-K	2008 Proxy Statement <sup>2</sup>	Current 8-K
<u>Outstanding Awards</u>			
Unexercised Options			
Average strike price	\$ 50.03	\$ 50.03	\$ 52.20
Remaining years	5.50	*	5.56
Options	14,899,721	14,898,252	14,202,886
Unvested Restricted Stock Units (RSUs)	4,711,558	4,709,472	5,661,259
Total Options and RSUs	19,611,279	19,607,724	19,864,145
Unvested Restricted Stock Awards (RSAs) <sup>3</sup>	454,766	*	1,650
<b>Total Options, RSUs and RSAs</b>	<b>20,066,045</b>	<b>*</b>	<b>19,865,795</b>
<u>Shares Available for Future Awards</u>			
2005 Omnibus Plan	*	9,749,057	5,156,229
2006 Directors Plan	*	661,000	622,525
<b>Total Shares Available</b>	<b>*</b>	<b>10,410,057</b>	<b>5,778,754</b>

\* Not presented in the SEC filing referenced.

<sup>1</sup> Except as otherwise noted, amounts represent outstanding awards made pursuant to multiple Biogen Idec equity plans. Among these plans, awards are currently being

made only  
pursuant to the  
Biogen Idec Inc.  
2006  
Non-Employee  
Directors Equity  
Plan (the 2006  
Directors Plan )  
and the Biogen  
Idec Inc. 2005  
Omnibus Equity  
Plan (the 2005  
Omnibus Plan ).

2 Differences  
between  
amounts  
reported in the  
2007 10-K and  
2008 Proxy  
Statement are  
due to timing  
differences in  
the  
administrative  
processing of  
the granting,  
vesting or  
cancellation of  
an immaterial  
number of  
awards. The  
terms and  
recipients of  
those awards  
were fixed and  
unchangeable as  
of their  
respective grant  
dates.

3 Represents  
shares that have  
already been  
issued and are  
included in total  
shares  
outstanding.