BIOGEN IDEC INC Form 8-K July 26, 2006

UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549 FORM 8-K **CURRENT REPORT** Pursuant to Section 13 or 15(d) of The Securities Exchange Act of 1934 Date of Report (Date of earliest event reported): July 26, 2006 **Biogen Idec Inc.**

(Exact name of registrant as specified in its charter)

Delaware	
(State or other jurisdiction	
of incorporation)	

0-19311 (Commission file number)

33-0112644 (IRS Employer Identification No.)

14 Cambridge Center, Cambridge, Massachusetts

(Address of principal executive offices)

02142

(Zip Code) Registrant s telephone number, including area code (617) 679-2000

Not Applicable

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425) 0

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12) 0

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b)) 0

Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c)) 0

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Item 2.02 Results of Operations and Financial Condition.

On July 26, 2006, the registrant issued a press release announcing its unaudited results of operations and financial condition for the three months ended June 30, 2006. A copy of the press release is furnished as Exhibit 99.1.

The press release is being furnished pursuant to Item 2.02 of this Current Report on Form 8-K and shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934 (the Exchange Act) or otherwise subject to the liabilities of that Section, nor shall such documents be deemed incorporated by reference in any filing under the Securities Act of 1933 or the Exchange Act.

Item 9.01 Financial Statements and Exhibits

99.1 Registrant s press release dated July 26, 2006.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Biogen Idec Inc.

By: /s/ Daniel S. Char Daniel S. Char Associate General Counsel and Assistant Secretary

Date: July 26, 2006

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EXHIBIT INDEX

Exhibit

Number Description

99.1 Registrant s press release dated July 26, 2006.