

April 25, 2008

Minnesota Board of Pharmacy  
2829 University Avenue, S.E., Suite 530  
Minneapolis, MN 55414

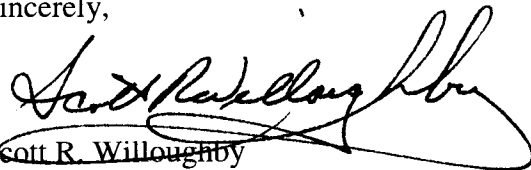
**Re: Biogen Idec, Inc. Annual Report  
Calendar Year 2007  
Minnesota Board of Pharmacy License # 459956-2**

To Whom It May Concern:

Pursuant to Minn. Stat. 151.47(1)(f), please find enclosed the annual report for calendar year 2007 for Biogen Idec. To the best of our knowledge, this report includes information for all payments to Minnesota practitioners as described in Minn. Stat. 151.461 (3) – (5).

If you have any questions about the enclosed information, please do not hesitate to contact me at 14 Cambridge Center, Cambridge, MA 02142 or (617) 679-2972.

Sincerely,



Scott R. Willoughby  
Chief Compliance Officer