biogen idec

June 23, 2008

Center for Drug Evaluation and Research Food and Drug Administration 5901 -B Ammendale Rd Beltsville, MD 20705-1 266

Attn: Russell Katz, MD

RE: IND 73,061: BG00012 (Dimethyl Fumarate): Multiple Sclerosis

Information Amendment: Study C-1900 - Clinical Study Report

Serial No.: 0060

Dear Dr. Katz:

Biogen Idec, Inc. is submitting the final clinical study report for a Phase 2 study (C-1900), entitled:

"A Double-Blind, Placebo-Controlled, Dose-Ranging Study to Determine the Efficacy and Safety of BG00012 in Subjects with Relapsing-Remitting Multiple Sclerosis".

Should you require any additional information, please contact Tammy Sarnelli, Director, Regulatory Affairs, at 617-679-3513. The contact for technical aspects for this submission is Senior Director, Regulatory Affairs Operations, at 617-679-2416.

Sincerely:

Senior Vice President, Regulatory Affairs

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