

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

June 22, 2021

Michael McDonnell Executive Vice President and Chief Financial Officer BIOGEN INC. 225 Binney Street Cambridge, MA 02142

Re: BIOGEN INC.

Form 10-K for Fiscal Year Ended December 31, 2020

Filed February 3, 2021 File No. 000-19311

Dear Mr. McDonnell:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Life Sciences