February 18, 2021

Robert A. Bradway Chairman of the Board, Chief Executive Officer and President AMGEN INC One Amgen Center Drive Thousand Oaks, California 91320-1799

> Re: AMGEN INC Registration

Statement on Form S-4

Filed February 9,

2021

File No. 333-252898

Dear Mr. Bradway:

This is to advise you that we have not reviewed and will not review your registration statement.

 $\,$  Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Margaret

Schwartz at 202-551-7153 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Esq.

R. Charles Cassidy III,