



DIVISION OF
CORPORATION FINANCE

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

August 11, 2010

Mr. Robert A. Bradway
Executive Vice President and
Chief Financial Officer
Amgen Inc.
One Amgen Center Drive
Thousand Oaks, CA 91320-1799

Re: Amgen Inc.
Form 10-Q for the Period Ended March 31, 2010
Filed May 7, 2010
File Number: 000-12477

Dear Mr. Bradway:

We have completed our review of your Form 10-Q and have no further comments at this time.

Sincerely,

Jim B. Rosenberg
Senior Assistant Chief Accountant