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August 4, 2011

**VIA EDGAR CORRESPONDENCE**

Mr. Jim B. Rosenberg  
Senior Assistant Chief Accountant  
Securities and Exchange Commission  
Division of Corporate Finance  
100 F Street, N.E.  
Washington, D.C. 20549

**Re: Amgen Inc.  
Form 10-K for the Year Ended December 31, 2010  
Filed February 25, 2011  
File No. 0-12477**

Dear Mr. Rosenberg:

On behalf of Amgen Inc. (the "Company"), we are responding to your letter dated July 22, 2011 regarding the review of the above-referenced filings. Pursuant to our discussion today with Sasha Parikh, Staff Accountant, the Company hereby confirms that it intends to provide the Staff of the Division of Corporate Finance with the Company's response to the Staff's comments on or before August 19, 2011.

If you have any questions or comments with regard to this response or other matters, please call the undersigned at (714) 755-8245.

Very truly yours,

/s/ Charles K. Ruck

Charles K. Ruck  
of LATHAM & WATKINS LLP

cc: Jonathan M. Peacock, Amgen, Inc.  
David J. Scott, Esq., Amgen Inc.