Via Facsimile and U.S. Mail Mail Stop 6010

April 10, 2009

Mr. Kevin W. Sharer Chairman of the Board, Chief Executive Officer and President Amgen Inc. One Amgen Center Drive Thousand Oaks, CA 91320-1799

Re: Amgen Inc.

Form 10-K for the Year Ended December 31, 2008

Filed February 27, 2009 File No. 000-12477

Dear Mr. Sharer:

We have completed our review of your annual report on Form 10-K and have no further comments at this time.

Sincerely,

Jeffrey P. Riedler Assistant Director