As filed with the Securities and Exchange Commission on July 15, 2002

Registration No. 333-81832

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

POST-EFFECTIVE AMENDMENT NO. 1
TO
FORM S-4
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

AMGEN INC.

(Exact name of registrant as specified in its charter)

Delaware	**2836**	**95-3540776**
(State or other jurisdiction of incorporation or organization)	**(Primary Standard Industrial Classification Code Number)**	**(I.R.S. Employer Identification No.)**

One Amgen Center Drive
Thousand Oaks, California 91320-1799
(805) 447-1000
(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Steven M. Odre, Esq.
Senior Vice President, General Counsel and Secretary
One Amgen Center Drive
Thousand Oaks, California 91320-1799
(805) 447-1000
(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies to:

Gary Olson, Esq. Charles K. Ruck, Esq. Latham & Watkins 633 West Fifth Street, Suite 4000 Los Angeles, California 90071 (213) 485-1234	Barry G. Pea, Esq. Executive Vice President, General Counsel and Secretary Immunex Corporation 51 University Street Seattle, Washington 98101 (206) 587-0430	Stephen F. Arcano, Esq. Skadden, Arps, Slate, Meagher & Flom LLP Four Times Square New York, NY 10036 (212) 735-3000

Approximate date of commencement of proposed sale to the public: As soon as practicable after the effectiveness of this registration statement and the satisfaction or waiver of all other conditions under the merger agreement described herein.

If the securities being registered on this form are to be offered in connection with the formation of a holding company and there is compliance with General Instruction G, check the following box. ☐

If this form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration number of the earlier effective registration statement for the same offering. ☐

If this form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. ☐

If this form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. ☒ (Registration No. 333-81832)

EXPLANATORY NOTE

This Post-Effective Amendment No. 1 to Registration Statement on Form S-4 (No. 333-81832) is filed pursuant to Rule 462(d) under the Securities Act of 1933, as amended, solely to file certain exhibits and amend the exhibit index to such Registration Statement. This Post-Effective Amendment No. 1 does not change any of the information included in Part I or Part II of such Registration Statement.

PART II

INFORMATION NOT REQUIRED IN PROSPECTUS

Item 20. Indemnification of Directors and Officers

Section 145 of the Delaware General Corporation Law, or the DGCL, provides that, subject to specific limitations in the case of derivative suits brought by a corporation's stockholders in its name, a corporation may indemnify any individual who is made a party or threatened to be made a party to any third party suit or proceeding on account of being a director, officer, employee or agent of the corporation against expenses, including attorneys' fees, judgments, fines and amounts paid in settlement reasonably incurred by him or her in connection with the action, through, among other things, a majority vote of directors who were not parties to the suit or proceeding, if the individual:

- acted in good faith and in a manner he or she reasonably believed to be in or not opposed to the best interests of the corporation; and
- in the case of a criminal proceeding, had no reasonable cause to believe his or her conduct was unlawful.

Moreover, to the extent a director, officer, employee or agent is successful in the defense of the action, suit or proceeding, the DGCL requires a corporation to indemnify the individual for reasonable expenses incurred thereby.

In accordance with the DGCL, Amgen's certificate of incorporation provides that a director of Amgen will not be personally liable to Amgen or Amgen's stockholders for monetary damages for breach of fiduciary duties, except for liability for:

- any breach of the director's duty of loyalty to Amgen or Amgen's stockholders;
- acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law;
- payment of a dividend or the repurchase or redemption of stock in violation of Delaware law; or
- any transaction from which the director derived an improper personal benefit.

The bylaws of Amgen provide that the officers and directors of Amgen will be indemnified to the full extent permitted by the DGCL. In addition, Amgen must advance to any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding because he is or was a director or officer of Amgen, or is or was serving at the request of Amgen as a director or officer of another corporation, partnership, joint venture, trust or other enterprise, prior to the final disposition of any such proceeding, promptly following request for advance, all expenses incurred by any director or officer in connection with such proceeding if the individual provides an undertaking to repay all amounts if it is ultimately determined that the person is not entitled to be indemnified under the bylaws or otherwise.

The right to indemnification is not exclusive of any other right which that individual may have or hereafter acquire under any statute, provision of Amgen's certificate of incorporation or bylaws, agreement, vote of stockholders or disinterested directors or otherwise. Amgen is authorized to enter into individual contracts with any or all of its directors, officers, employees or agents respecting indemnification and advances, and, upon approval by the board of directors of Amgen, to purchase insurance on behalf of any person required or permitted to be indemnified. Amgen maintains a standard policy of officers' and directors' liability insurance.

Item 21. Exhibits and Financial Statement Schedules

(a) See Exhibit Index

(b) Not applicable.

(c) Not applicable.

Item 22. Undertakings

(a) The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of the registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act of 1934 (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act of 1934) that is incorporated by reference in the registration statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(b) The undersigned registrant hereby undertakes as follows: that prior to any public reoffering of the securities registered hereunder through use of a prospectus which is a part of this registration statement, by any person or party who is deemed to be an underwriter within the meaning of Rule 145(c), the issuer undertakes that such reoffering prospectus will contain the information called for by the applicable registration form with respect to reofferings by persons who may be deemed underwriters, in addition to the information called for by the other items of the applicable form.

(c) The registrant undertakes that every prospectus: (i) that is filed pursuant to paragraph (b) immediately preceding, or (ii) that purports to meet the requirements of Section 10(a)(3) of the Securities Act of 1933 and is used in connection with an offering of securities subject to Rule 415, will be filed as a part of an amendment to the registration statement and will not be used until such amendment is effective, and that, for purposes of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offering therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(d) Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act of 1933 and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question of whether such indemnification by it is against public policy as expressed in the Securities Act of 1933 and will be governed by the final adjudication of such issue.

(e) The undersigned registrant hereby undertakes to respond to requests for information that is incorporated by reference into the prospectus pursuant to Item 4, 10(b), 11 or 13 of this form, within one business day of receipt of such request, and to send the incorporated documents by first class mail or other equally prompt means. This includes information contained in the documents filed subsequent to the effective date of the registration statement through the date of responding to the request.

(f) The undersigned registrant hereby undertakes to supply by means of a post-effective amendment all information concerning a transaction, and the company being acquired involved therein, that was not the subject of and included in the registration statement when it became effective.

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant has duly caused this Post-Effective Amendment No. 1 to registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Thousand Oaks, State of California, on July 15, 2002.

Amgen Inc.

By: /s/ STEVEN M. ODRE

Name: Steven M. Odre
Title: Senior Vice President, General Counsel and Secretary

Pursuant to the requirements of the Securities Act of 1933, this Post-Effective Amendment No. 1 to registration statement has been signed by the following persons in the capacities and as of the dates indicated.

Signature	Title	Date
*	Chairman of the Board, Chief Executive Officer, President and Director	July 15, 2002
Kevin W. Sharer		
*	Executive Vice President, Finance, Strategy and Communications, and Chief Financial Officer	July 15, 2002
Richard D. Nanula		
*	Vice President, Financial Operations, and Chief Accounting Officer	July 15, 2002
Barry D. Schehr		
*	Director	July 15, 2002
David Baltimore		
*	Director	July 15, 2002
Frank J. Biondi, Jr.		
*	Director	July 15, 2002
Jerry D. Choate		
*	Director	July 15, 2002
Frederick W. Gluck		
*	Director	July 15, 2002
Franklin P. Johnson, Jr.		
*	Director	July 15, 2002
Steven Lazarus		

*	Director	July 15, 2002
Gilbert S. Omenn		
*	Director	July 15, 2002
Judith C. Pelham		
*	Director	July 15, 2002
J. Paul Reason		
*	Director	July 15, 2002
Donald B. Rice		
*	Director	July 15, 2002
Patricia C. Sueltz		
* By: /s/ STEVEN M. ODRE		July 15, 2002
Steven M. Odre Attorney-in-fact		

EXHIBIT INDEX

Exhibit No.	Description
2.1*	Amended and Restated Agreement and Plan of Merger, dated as of December 16, 2001, by and among Amgen Inc., AMS Acquisition Inc. and Immunex Corporation. (1)
2.2**	First Amendment to Amended and Restated Agreement and Plan of Merger dated as of July 15, 2002, by and among Amgen Inc., AMS Acquisition Inc. and Immunex Corporation.
4.1	Form of stock certificate for the common stock, par value $0.0001 of Amgen Inc. (2)
4.2	Amended and Restated Rights Agreement, dated as of December 12, 2000 between Amgen Inc. and American Stock Transfer & Trust Company, as Rights Agent. (3)
4.3+	Stockholders' Rights Agreement dated as of December 16, 2001, by and among Amgen Inc., American Home Products Corporation, MDP Holdings, Inc. and Lederle Parenterals, Inc. (4)
4.4	Indenture dated as of March 1, 2002 between Amgen Inc. and LaSalle Bank National Association. (8)
4.5	Form of Amgen Inc. Liquid Yield Option(TM) Note due 2032. (8)
4.6	Registration Rights Agreement dated March 1, 2002 by and between Amgen Inc. and Merrill Lynch, Pierce, Fenner & Smith Incorporated. (8)
5.1*	Legal opinion of Latham & Watkins.
8.1**	Tax opinion of Latham & Watkins.
8.2**	Tax opinion of Skadden, Arps, Slate, Meagher & Flom LLP.
10.1*‡	Amended and Restated Promotion Agreement by and between Immunex Corporation, American Home Products Corporation and Amgen Inc. dated December 16, 2001.
10.2*‡	Agreement Regarding Governance and Commercial Matters by and among American Home Products Corporation, American Cyanamid Company and Amgen Inc. dated December 16, 2001.
23.1	Consent of Latham & Watkins (included in Exhibits 5.1* and 8.1**).
23.2**	Consent of Skadden, Arps, Slate, Meagher & Flom LLP (included in Exhibit 8.2).
23.3*	Consent of Ernst & Young LLP, independent auditors.
23.4*	Consent of Ernst & Young LLP, independent auditors.
23.5*	Consent of Goldman, Sachs & Co.
23.6*	Consent of Merrill Lynch, Pierce, Fenner & Smith Incorporated.
24.1+	Powers of Attorney.
99.1+	Shareholder Voting Agreement dated as of December 16, 2001, by and among Amgen Inc., American Home Products Corporation, MDP Holdings, Inc. and Lederle Parenterals, Inc. (5)
99.2*	Opinion of Goldman, Sachs & Co. (6)
99.3*	Opinion of Merrill Lynch, Pierce, Fenner & Smith Incorporated. (7)
99.4*	Form of Proxy of Amgen Inc.
99.5*	Form of Proxy of Immunex Corporation.
99.6+	Consent of Edward V. Fritzky to be named a director of Amgen Inc. upon completion of the merger.
99.7+	Employment Agreement between Amgen Inc. and Edward V. Fritzky.

* Previously filed with Amendment No. 1 to the registration statement on March 22, 2002.

** Filed herewith.

\+ Previously filed with the initial registration statement on January 31, 2002.

‡ Confidential portions of this document have been omitted and separately filed with the Securities and Exchange Commission pursuant to an application for confidential treatment under Rule 406 of the Securities Act of 1933.

(1) Included as Annex A to the joint proxy statement/prospectus forming a part of this registration statement.

(2) Filed as an exhibit to Amgen's Form 10-Q for the quarter ended March 31, 1997 on May 13, 1997 and incorporated herein by reference.
(3) Filed as an exhibit to Amgen's Form 8-K Current Report dated December 13, 2000 on December 18, 2000 and incorporated herein by reference.
(4) Included as Annex C to the joint proxy statement/prospectus forming a part of this registration statement.
(5) Included as Annex B to the joint proxy statement/prospectus forming a part of this registration statement.
(6) Included as Annex D to the joint proxy statement/prospectus forming a part of this registration statement.
(7) Included as Annex E to the joint proxy statement/prospectus forming a part of this registration statement.
(8) Filed as an exhibit to Amgen's Form 8-K Current Report dated February 21, 2002 on March 1, 2002 and incorporated herein by reference.

EXHIBIT 2.2

FIRST AMENDMENT TO AMENDED AND RESTATED AGREEMENT AND PLAN OF MERGER

FIRST AMENDMENT TO AMENDED AND RESTATED AGREEMENT AND PLAN OF MERGER, dated as of July 15, 2002 (this "First Amendment"), by and among Amgen Inc., a Delaware corporation ("Parent"), AMS Acquisition Inc., a Washington corporation and a wholly-owned subsidiary of Parent ("Merger Sub"), and Immunex Corporation, a Washington corporation (the "Company").

WHEREAS, Parent, Merger Sub and the Company are parties to that certain Amended and Restated Agreement and Plan of Merger dated as of December 16, 2001 (the "Merger Agreement");

WHEREAS, the Merger Agreement currently provides for the merger of Merger Sub with and into the Company, with the Company surviving the merger as a wholly-owned subsidiary of Parent (the "Reverse Subsidiary Merger");

WHEREAS, Section 6.15 of the Merger Agreement provides that in the event that either of Latham & Watkins, counsel to Parent, or Skadden, Arps, Slate, Meagher & Flom LLP, counsel to the Company, is unable to render its opinion to the effect that the Reverse Subsidiary Merger will be treated for federal income Tax purposes as a reorganization within the meaning of Section 368(a) of the Internal Revenue Code of 1986, as amended, the structure of the Reverse Subsidiary Merger shall be revised to provide for the merger of the Company with and into Merger Sub, with Merger Sub surviving the merger as a wholly-owned subsidiary of Parent (a "Forward Subsidiary Merger"), subject to the approval of each of Parent and the Company; and

WHEREAS, Parent, Merger Sub and the Company desire to amend the Merger Agreement pursuant to this First Amendment to revise the structure of the business combination as a Forward Subsidiary Merger.

NOW, THEREFORE, in consideration of the foregoing and the representations, warranties, covenants and agreements set forth in this First Amendment and intending to be legally bound hereby, the parties hereto agree as follows:

1. Defined Terms. Capitalized terms used herein and not otherwise defined have the meaning given such terms in the Merger Agreement.

2. Recitals. The third recital of the Merger Agreement shall be amended and restated in its entirety to read as follows:

"WHEREAS, the respective Boards of Directors of Parent, Merger Sub and the Company have approved the merger of the Company with and into Merger Sub (the "Merger") upon the terms and subject to the conditions of this Agreement and in accordance with the Business Corporation Act of the State of Washington (the "WBCA");"

3. The Merger. Section 1.1 of the Merger Agreement shall be amended and restated in its entirety to read as follows:

"Section 1.1. The Merger. Upon the terms and subject to satisfaction or waiver of the conditions set forth in this Agreement, and in accordance with the WBCA, at the Effective Time, the Company shall be merged with and into Merger Sub. As a result of the Merger, the separate corporate existence of the Company shall cease and Merger Sub shall continue as the surviving corporation of the Merger (the "Surviving Corporation")."

4. Articles of Incorporation; Bylaws. Section 1.4(a) of the Merger Agreement shall be amended and restated in its entirety to read as follows:

"(a) Articles of Incorporation. At the Effective Time, the Articles of Incorporation of Merger Sub, as in effect immediately prior to the Effective Time, shall be the Articles of Incorporation of the Surviving Corporation, until thereafter changed or amended as provided therein or by applicable Law, except that Article I thereof shall be amended to read as follows: "The name of the corporation is Immunex Corporation." Such articles shall not be inconsistent with section 6.10."

5. Conversion of Securities. Section 2.1(c) of the Merger Agreement shall be amended and restated in its entirety to read as follows:

"(c) Merger Sub. No shares of Merger Sub will be issued directly or indirectly in the Merger and each share of common stock of Merger Sub issued and outstanding immediately prior to the Effective Time shall remain outstanding following the Effective Time."

6. Restructure of Transaction. Section 6.15 of the Merger Agreement shall be amended and restated in its entirety to read as follows:

"In the event that either of Latham & Watkins, counsel to Parent, or Skadden, Arps, Slate, Meagher & Flom LLP, counsel to the Company, is unable to render its opinion pursuant to Section 7.2(c) or Section 7.3(c), respectively, the Company and Parent shall negotiate in good faith to revise the structure of the business combination between the Company and Parent such that each of Latham & Watkins and Skadden, Arps, Slate, Meagher & Flom LLP will be able to render such opinion; provided, that no such revision to the structure of the Merger shall (a) result in any change in the Merger Consideration, (b) be materially adverse to the interests of Parent, the Company, Merger Sub, the holders of shares of Parent Common Stock or the holders of shares of Company Common Stock or (c) unreasonably impede or delay consummation of the Merger. If the structure of the Merger is so revised, this Agreement shall be amended by the parties as appropriate to give effect to the revised structure of the Merger with each party executing a written amendment to this Agreement as necessary to reflect the foregoing."

7. Disclosure Letter. The parties agree that Section 3.5 of the Company Disclosure Letter shall be deemed amended as set forth on Schedule A.

8. Parties in Interest. Section 9.9 of the Merger Agreement shall be amended and restated in its entirety to read as follows:

"This Agreement shall be binding upon and inure solely to the benefit of each party hereto and their respective successors and assigns, and nothing in this Agreement, express or implied, other than pursuant to Section 6.10, is intended to or shall confer upon any other person any right, benefit or remedy of any nature whatsoever under or by reason of this Agreement."

9. Counterparts. This First Amendment may be executed in one or more counterparts, and by the different parties hereto in separate counterparts, each of which when executed shall be deemed to be an original but all of which taken together shall constitute one and the same agreement.

10. Governing Law. This First Amendment and the transactions contemplated hereby, and all disputes between the parties under or related to this First Amendment or the facts and circumstances leading to its execution, whether in Contract, tort or otherwise, shall be governed by and construed in accordance with the Laws of the State of Delaware, applicable to contracts executed in and to be performed entirely within the State, except that the provisions of the WBCA shall govern the Merger.

11. Ratification and Reaffirmation of Merger Agreement. Except as hereby expressly amended, the Merger Agreement shall remain unchanged.

12. Interpretation. In the event of any conflict between the provisions of this First Amendment and the Merger Agreement, the provisions of this First Amendment shall control.

[Signature Page Follows]

IN WITNESS WHEREOF, Parent, Merger Sub and the Company have caused this First Amendment to be executed as of the date first written above by their respective officers thereunto duly authorized.

AMGEN INC.,
a Delaware corporation

By: /s/ Steven M. Odre

Steven M. Odre
Senior Vice President, General Counsel and Secretary

AMS ACQUISITION INC.,
a Washington corporation

By: /s/ Steven M. Odre

Steven M. Odre
Vice President, General Counsel and Secretary

IMMUNEX CORPORATION,
a Washington corporation

By: Edward V. Fritzky

Edward V. Fritzky
Chairman of the Board, Chief Executive Officer and President

EXHIBIT 8.1

[LETTERHEAD OF LATHAM & WATKINS]

July 15, 2002

Amgen Inc.
One Amgen Center Drive
Thousand Oaks, California 91320

Re: Amended and Restated Agreement and Plan of Merger by and among Amgen Inc., AMS Acquisition Inc. and Immunex Corporation dated as of December 16, 2001, as amended by the First Amendment to the Amended and Restated Agreement and Plan of Merger, dated as of July 15, 2002

Ladies and Gentlemen:

We have acted as counsel to Amgen Inc., a Delaware corporation ("Parent"), in connection with the proposed merger (the "Merger") of Immunex Corporation, a Washington corporation (the "Company"), with and into AMS Acquisition Inc., a Washington corporation and a direct, wholly owned subsidiary of Parent ("Merger Sub"), pursuant to an Amended and Restated Agreement and Plan of Merger Among Parent, Merger Sub and the Company dated as of December 16, 2001, as amended by the First Amendment to the Amended and Restated Agreement and Plan of Merger, dated as of July 15, 2002 (the "Merger Agreement"). Capitalized terms not defined herein have the meanings specified in the Merger Agreement.

In acting as counsel to Parent in connection with the Merger, we have participated in the preparation of the Merger Agreement, and pursuant to Section 7.2(c) of the Merger Agreement, you have requested our opinion regarding whether, on the basis of the facts and assumptions set forth herein, the Merger will be treated for United States federal income tax purposes as a reorganization within the meaning of Section 368(a) of the Internal Revenue Code of 1986, as amended (the "Code"). In rendering our opinion, we have examined and, with your consent, are expressly relying upon (without any independent investigation or review thereof) the truth and accuracy of the statements, covenants, representations and warranties contained in (i) the Merger Agreement (including any Exhibits, Annexes and Schedules thereto), (ii) the Joint Proxy/Prospectus; (iii) representations made to us by Parent and the Company in their respective letters provided to us, each dated the date hereof (the "Representation Letters"), and (iv) such other documents and corporate records as we have deemed necessary or appropriate for purposes of our opinion.

In addition, we have assumed, with your consent, that:

1. Original documents (including signatures) are valid and authentic, documents submitted to us as copies conform to the original documents, and there has been (or will be by the Effective Time of the Merger) due execution and delivery of all documents where due execution and delivery are prerequisites to effectiveness thereof;

2. The Merger will be consummated in the manner contemplated by, and in accordance with the provisions of, the Merger Agreement and the Joint Proxy/Prospectus, and will be effective under the laws of the State of Washington;

3. All statements, descriptions and representations contained in any of the documents referred to herein or otherwise made to us are true, complete and correct, and no actions have been taken or will be taken which are inconsistent with such statements, descriptions or representations or which make any such statements, descriptions or representations untrue, incomplete or incorrect at the Effective Time;

4. Any statements made in any of the documents referred to herein "to the knowledge of" or similarly qualified are true, complete and correct and will continue to be true, complete and correct at all times up to and including the Effective Time, in each case without such qualification; and

5. The parties have complied with and, if applicable, will continue to comply with, the covenants contained in the Merger Agreement and the Joint Proxy/Prospectus.

Based upon the foregoing, and subject to the qualifications and limitations stated herein, we are of the opinion that the Merger will be treated for United States federal income tax purposes as a reorganization within the meaning of Section 368(a) of the Code.

In addition to the matters set forth above, this opinion is subject to the exceptions, limitations and qualifications set forth below.

1. This opinion represents our best judgment, as of the date hereof, regarding the application of United States federal income tax laws arising under the Code, existing judicial decisions, administrative regulations and published rulings and procedures, but does not address all of the United States federal income tax consequences of the Merger. We express no opinion as to United States federal, state, local, foreign, or other tax consequences, other than as set forth herein. Our opinion is not binding upon the Internal Revenue Service or the courts, and there is no assurance that the Internal Revenue Service will not assert a contrary position. Furthermore, no assurance can be given that future legislative, judicial

or administrative changes, on either a prospective or retroactive basis, would not adversely affect the accuracy of the conclusions stated herein. Nevertheless, we undertake no responsibility to advise you of any new developments in the application or interpretation of the United States federal income tax laws.

2. No opinion is expressed as to any transaction other than the Merger as described in the Merger Agreement or to any transaction whatsoever, including the Merger, if, to the extent relevant to our opinion, either all the transactions described in the Merger Agreement are not consummated in accordance with the terms of the Merger Agreement and without waiver or breach of any provisions thereof, or all of the representations, warranties, statements and assumptions upon which we have relied are not true and accurate at all relevant times.

This opinion is rendered to you in connection with the Merger and pursuant to the requirements of Section 7.2(c) of the Merger Agreement and is not to be used, circulated, quoted or otherwise referred to or relied upon for any other purpose without our express written permission. In addition, this opinion letter may not be relied upon by or furnished to any other person, firm, corporation or entity without our prior written consent.

Very truly yours,

/s/ Latham & Watkins

EXHIBIT 8.2

[LETTERHEAD OF SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP]

July 15, 2002

Immunex Corporation
51 University Street
Seattle, Washington 98101-2936

Ladies and Gentlemen:

We have acted as special tax counsel to Immunex Corporation, a Washington corporation ("Immunex"), in connection with (i) the Merger, as defined and described in the Amended and Restated Agreement and Plan of Merger, dated as of December 16, 2001, as amended by the First Amendment to the Amended and Restated Agreement and Plan of Merger, dated as of July 15, 2002 (the "Merger Agreement"), by and among Amgen Inc., a Delaware corporation ("Amgen"), AMS Acquisition Inc., a Washington corporation and a wholly-owned subsidiary of Amgen, and Immunex and (ii) the preparation and filing of the Registration Statement on Form S-4 with the Securities and Exchange Commission under the Securities Act of 1933, as amended, on March 22, 2002, which includes the proxy statement of Immunex and the proxy statement and prospectus of Amgen (the "Joint Proxy/Prospectus"). Unless otherwise indicated, each capitalized term used herein has the meaning ascribed to it in the Merger Agreement.

In connection with this opinion, we have examined the Merger Agreement, the Joint Proxy/Prospectus, and such other documents and corporate records as we have deemed necessary or appropriate in order to enable us to render the opinion below. We have relied, with the consent of Immunex and the consent of Amgen, upon statements, representations, and covenants made by Immunex and Amgen, including representations and covenants made to us by Immunex and Amgen in their respective certificates dated as of the date hereof and delivered to us for purposes of this opinion, and have assumed that such statements and

representations are true and complete without regard to any qualifications as to knowledge and belief. For purposes of this opinion, we have assumed (i) the validity and accuracy of the documents and corporate records that we have examined and the facts and representations concerning the Merger that have come to our attention during our engagement, (ii) that the Merger will be consummated in the manner described in the Merger Agreement and the Joint Proxy/Prospectus, and (iii) the genuineness of all signatures, the legal capacity of all natural persons, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as certified or photostatic copies and the authenticity of the originals of such documents.

In rendering our opinion, we have considered the applicable provisions of the Code, Treasury Department regulations promulgated thereunder, pertinent judicial authorities, interpretive rulings of the Internal Revenue Service (the "IRS"), and such other authorities as we have considered relevant. It should be noted that statutes, regulations, judicial decisions, and administrative interpretations are subject to change at any time (possibly with retroactive effect). A change in the authorities or in the accuracy or completeness of any of the information, documents, corporate records, covenants, statements, representations, or assumptions on which our opinion is based could affect our conclusions. This opinion is expressed as of the date hereof, and we are under no obligation to supplement or revise our opinion to reflect any changes (including changes that have retroactive effect) (i) in applicable law or (ii) in any fact, information, document, representation, corporate record, covenant, statement, or assumption stated or referred to herein that becomes untrue, incorrect, or incomplete.

Subject to the assumptions and qualifications set forth above, we are of the opinion that the Merger will be treated for United States federal income tax purposes as a reorganization within the meaning of Section 368(a) of the Code.

The foregoing opinion does not address all of the United States federal income tax consequences of the Merger. We express no opinion as to the United States federal, state, local, foreign, or other tax consequences, other than as set forth herein. Further, there can be no assurances that the opinion expressed herein will be accepted by the IRS or, if challenged, by a court.

This letter is furnished to you solely for use in connection with the Merger, as described in the Merger Agreement and the Joint Proxy/Prospectus, and

is not to be used, circulated, quoted, or otherwise referred to for any other purpose without our express written permission.

Very truly yours,

/s/ SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP