

650 Town Center Drive, 20th Floor
Costa Mesa, California 92626-1925
Tel: +1.714.540.1235 Fax: +1.714.755.8290
www.lw.com

LATHAM & WATKINS LLP

April 27, 2011

VIA EDGAR CORRESPONDENCE

Ms. Sasha S. Parikh
Staff Accountant
Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

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Re: Amgen Inc.
Form 10-K for the Year Ended December 31, 2010
Definitive Proxy filed April 7, 2011
File No. 0-12477

Dear Ms. Parikh:

On behalf of Amgen Inc. (the "Company"), we are responding to your letter dated April 15, 2011 regarding the review of the above-referenced filings. Pursuant to our exchange of voicemails today, the Company hereby confirms that it will provide the Staff of the Division of Corporate Finance with the Company's response to the Staff's comments on or before May 13, 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: David J. Scott, Esq., Amgen Inc.