

December 7, 2016

VIA EDGAR

Division of Corporation Finance
Securities and Exchange Commission
100 F Street N.E.
Washington, D.C. 20549
Attn: Suzanne Hayes, Assistant Director

Re: Amgen Inc.
Registration Statement on Form S-4
File No. 333-214367
Acceleration Request

Ladies and Gentlemen:

Pursuant to Rule 461 of the General Rules and Regulations of the Securities and Exchange Commission (the "Commission") promulgated under the Securities Act of 1933, Amgen Inc. (the "Company") hereby requests that the effective date of the above-referenced Registration Statement on Form S-4 be accelerated to 4:00 p.m., Eastern Time, on December 9, 2016, or as soon as practicable thereafter.

The Company requests that it be notified of the effectiveness of the Registration Statement on Form S-4 by telephone call to its counsel Gregory P. Rodgers at (212) 906-2918, followed by written confirmation to the addresses listed on the cover page of the Registration Statement on Form S-4. Thank you for your attention to this matter.

Very truly yours,

AMGEN INC.

/s/ Mary A. Lehmann

Mary A. Lehmann
Vice President, Finance and Treasurer
Amgen Inc.

cc: Jonathan P. Graham
Amgen Inc.

Charles K. Ruck
Latham & Watkins LLP

Gregory P. Rodgers
Latham & Watkins LLP