VIA EDGAR

Division of Corporation Finance Securities and Exchange Commission 100 F Street N.E. Washington, D.C. 20549

> Re: Amgen Inc. Registration Statement on Form S-4 File No. 333-252898 <u>Acceleration Request</u>

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, as amended, 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 Thursday, April 15, 2021, or as soon as practicable thereafter.

There are no underwriters in connection with the registration and, therefore, no request for acceleration or consent by an underwriter has been filed herewith.

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/ Justin G. Claeys

Justin G. Claeys Vice President, Finance and Treasurer Amgen Inc.

cc: Charles K. Ruck
Latham & Watkins LLP
Gregory P. Rodgers
Latham & Watkins LLP