Via Facsimile and U.S. Mail Mail Stop 6010

September 6, 2007

Mr. Richard D. Nanula Executive Vice President and Chief Financial Officer Amgen Inc. One Amgen Center Drive Thousand Oaks, CA 91320-1799

Re: Amgen, Inc. Form 10-K for the Fiscal Year Ended December 31, 2006 Filed February 28, 2007 File Number: 000-12477

Dear Mr. Nanula:

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

Sincerely,

Joel Parker Accounting Branch Chief