



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 4546

November 16, 2016

Robert A. Bradway
Chief Executive Officer and President
Amgen Inc.
One Amgen Center Drive
Thousand Oaks, California 91320-1799

Re: Amgen Inc.
Registration Statement on Form S-4
Filed November 1, 2016
File No. 333-214367

Dear Mr. Bradway:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Michael Gershon at (202) 551-6598 or Mary Beth Breslin at (202) 551-3625 with any questions.

Sincerely,

/s/ Mary Beth Breslin for

Suzanne Hayes
Assistant Director
Office of Healthcare and Insurance

cc: Gregory P. Rodgers, Esq.