Exhibit: 28

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SETTLEMENT AGREEMENT

This Settlement Agreement (Agreement) is entered into among the United States of America, acting through the United States Department of Justice and on behalf of the Office of Inspector General ("OIG-HHS") of the Department of Health and Human Services ("HHS"); the TRICARE Management Activity ("TMA"), through its General Counsel; the Office of Personnel Management ("OPM"), which administers the Federal Employees Health Benefits Program ("FEHBP") (collectively the "United States"), Amgen Inc. ("Amgen"), and Frank Kurnik (hereafter collectively referred to as "the Parties") through their authorized representatives.

RECITALS

A. Amgen is a Delaware corporation with its principal place of business located in California. At all relevant times, Amgen developed, manufactured, distributed, marketed, and sold biologic products, including the biologic Aranesp.

B. On June 14, 2011, Frank Kurnik filed a *qui tam* action in the United States District Court for the District of South Carolina captioned *United States et al., ex rel. Frank Kurnik v. Amgen, Inc., et al.*, Civil Action No. 3:11-cv-01464-JFA, pursuant to the *qui tam* provisions of the False Claims Act, 31 U.S.C. § 3730(b) (the "Civil Action").

C. Amgen has entered into or will be entering into separate settlement agreements (hereinafter referred to as the "Medicaid State Settlement Agreements") with certain States, Commonwealths, and the District of Columbia in settlement of the Covered Conduct, as defined in Paragraph E, below. States with which Amgen executes a Medicaid State Settlement Agreement in the form to which Amgen and the National Association of Medicaid Fraud Control Units ("NAMFCU") Negotiating Team have

agreed, or in a form otherwise agreed to by Amgen and an individual State, shall be defined as "Medicaid Participating States."

D. The United States contends that Amgen submitted or caused to be submitted claims for payment to the Medicare Program (Medicare), Title XVIII of the Social Security Act, 42 U.S.C. §§ 1395-1395kkk-1; the Medicaid Program (Medicaid), 42 U.S.C. §§ 1396-1396w-5; the TRICARE Program, 10 U.S.C. §§ 1071-1110a, and the FEHBP, 5 U.S.C. §§ 8901-8914.

E. The United States contends that it has certain civil claims against Amgen for engaging in the following conduct (hereinafter referred to as the "Covered Conduct") during the period from September 1, 2003 through December 31, 2011. The United States alleges that Amgen offered and paid illegal remuneration to long-term care pharmacy providers Omnicare Inc. (Omnicare), PharMerica Corporation (PharMerica), and Kindred Healthcare Inc. (Kindred) in the form of purported market-share rebates, purported volume-based rebates, grants, honoraria, speaker fees, consulting services, dinners, travel, or the purchase of unnecessary data, and that this illegal remuneration was offered and paid for the purpose of inducing Omnicare, PharMerica, and Kindred to recommend Aranesp and to influence health care providers' selection and utilization of Aranesp within nursing homes, skilled nursing facilities, and long-term care settings. The United States alleges that Amgen encouraged the implementation of "Therapeutic Interchange" programs (also known as "switching" programs) intended to identify patients who were taking a competitor drug and switch those patients to Aranesp. The United States further alleges that Amgen urged Omnicare, PharMerica, and Kindred to expand the market for Aranesp by: (a) pressuring consultant pharmacists employed by

Omnicare, PharMerica, and Kindred to recommend Aranesp for patients for whom no physician had diagnosed anemia associated with chronic renal failure, the patient had no prior history of anemia associated with chronic renal failure, and the patient had no outward symptoms of anemia associated with chronic renal failure; and (b) promoting the use of protocols, distributing materials, and sponsoring programs designed to recommend Aranesp's use in patients who did not have "anemia associated with chronic renal failure," as specified in the approved labeling for Aranesp. The United States alleges that as a result of the foregoing Covered Conduct, Amgen knowingly caused false and/or fraudulent claims for Aranesp to be submitted to Medicare, Medicaid, and other Federal health care programs.

F. This Settlement Agreement is made in compromise of disputed claims. This Settlement Agreement is neither an admission of liability by Amgen nor a concession by the United States that its claims are not well founded. Amgen expressly denies the allegations of the United States and the Relator set forth herein and in the Civil Action and denies that it, or its subsidiaries or affiliates, have engaged in any wrongful conduct in connection with the Covered Conduct.

G. Relator claims entitlement under 31 U.S.C. § 3730(d) to a share of the proceeds of this Settlement Agreement and to Relator's reasonable expenses, attorneys' fees, and costs.

H. To avoid the delay, uncertainty, inconvenience, and expense of protracted litigation of the above claims, and in consideration of the mutual promises and obligations of this Settlement Agreement, the Parties agree and covenant as follows:

TERMS AND CONDITIONS

1. Amgen shall pay to the United States and the Medicaid Participating States, collectively, $24,900,000 plus accrued interest on the Settlement Amount at a rate of 1.25% from September 7, 2012, continuing until and including the day before the payment is made (the "Settlement Amount"). The Settlement Amount shall constitute a debt immediately due and owing to the United States and the Medicaid Participating States on the Effective Date of this Agreement. This debt shall be discharged by payments to the United States and the Medicaid Participating States, under the following terms and conditions:

a. Amgen shall pay the United States the sum of $17,804,210.88 plus accrued interest at the rate of 1.25% per annum from September 7, 2012, continuing until and including the day before payment is made (the "Federal Settlement Amount"). The Federal Settlement Amount shall be paid no later than seven (7) business days after this Agreement is fully executed by the Parties and delivered to Amgen's attorneys. The Federal Settlement Amount shall be paid by electronic funds transfer pursuant to written instructions to be provided by the Civil Division of the United States Department of Justice.

b. Amgen shall pay the Medicaid Participating States the sum of $7,095,789.12 plus accrued interest in accordance with the Medicaid State Settlement Agreements.

2. Subject to the exceptions in Paragraph 7 (concerning excluded claims), below, and conditioned upon Amgen's full payment of the Settlement Amount, the United States releases Amgen, together with its current and former parent corporations; direct and indirect subsidiaries; brother or sister corporations; divisions; current or former owners; and officers, directors, employees, and affiliates; and the successors, transferees, and assigns of any of them, from any civil or administrative monetary claim the United States has for the Covered Conduct under the False Claims Act, 31 U.S.C. §§ 3729-3733; the Civil Monetary Penalties Law, 42 U.S.C. § 1320a-7a; the Program Fraud Civil Remedies Act, 31 U.S.C. §§ 3801-3812; any statutory provision creating a cause of action for civil damages or civil penalties that the Civil Division of the Department of Justice has actual and present authority to assert and compromise pursuant to 28 C.F.R. Part O, Subpart I, 28 C.F.R. § 0.45(d), or the common law theories of payment by mistake, unjust enrichment, and fraud.

3. Subject to the exceptions in Paragraph 7, below, and conditioned upon Amgen's full payment of the Settlement Amount in accordance with the terms of Paragraph 1, above, Relator, for himself and for his heirs, successors, attorneys, agents, assigns, and any other person or entity acting on his behalf or asserting his rights, agrees to dismiss with prejudice any currently pending claims against Amgen in any federal or state court or in any other forum, and fully and finally release, waive and forever discharge Amgen, its predecessors, and its current and former divisions, parents, subsidiaries, related entities, affiliates, successors, and assigns, and their current and former directors, trustees, agents, officers, employees, representatives, attorneys, consultants, successors, heirs, executors, administrators, assigns, individually and

collectively, (collectively, the "Amgen Entities") from any claims or allegations that Relator has standing to bring or would have standing to bring as of the date of this Agreement, or which Relator may now have or claim to have against the Amgen Entities, from any and all claims, claims for relief, actions, rights, causes of action, suits, debts, obligations, liabilities, demands, losses, damages (including treble damages and any civil penalties), punitive damages, costs and expenses of any kind, character or nature whatsoever, known or unknown, fixed or contingent, in law or in equity, in contract or tort, or under any state or federal statute or regulation or arising in any way out of or connected in any way with the facts, claims, and circumstances alleged in, arising under, or arising from the filing of the Civil Actions or from any past activities and actions of the Amgen Entities, or from any civil monetary claim the United States has or may have for the Covered Conduct under the False Claims Act, 31 U.S.C. §§ 3730(b) and (d) or any similar federal or state statute. Relator's release of the Amgen Entities does not extend to any claim by Relator and/or his counsel for: (1) reasonable attorneys' fees, expenses and costs resulting from the Civil Actions pursuant to 31 U.S.C. § 3730(d); (2) any claims Relator may have pursuant to 31 U.S.C. § 3730(h); or (3) any claims arising out of conduct that occurs after the date of this Agreement.

4. In consideration of the obligations of Amgen in this Agreement and the Corporate Integrity Agreement (CIA) entered into between OIG-HHS and Amgen, and conditioned upon Amgen's full payment of the Settlement Amount, the OIG-HHS agrees to release and refrain from instituting, directing, or maintaining any administrative action seeking exclusion from Medicare, Medicaid, and other Federal health care programs (as defined in 42 U.S.C. § 1320a-7b(f)) against Amgen under 42 U.S.C. § 1320a-7a (Civil

Monetary Penalties Law) or 42 U.S.C. § 1320a-7(b)(7) (permissive exclusion for fraud, kickbacks, and other prohibited activities) for the Covered Conduct, except as reserved in Paragraph 7 (concerning excluded claims), below, and as reserved in this Paragraph. The OIG-HHS expressly reserves all rights to comply with any statutory obligations to exclude Amgen from Medicare, Medicaid, and other Federal health care programs under 42 U.S.C. § 1320a-7(a) (mandatory exclusion) based upon the Covered Conduct. Nothing in this Paragraph precludes the OIG-HHS from taking action against entities or persons, or for conduct and practices, for which claims have been reserved in Paragraph 7, below.

5. In consideration of the obligations of Amgen set forth in this Agreement, and conditioned upon Amgen's full payment of the Settlement Amount, TMA agrees to release and refrain from instituting, directing, or maintaining any administrative action seeking exclusion from the TRICARE program against Amgen under 32 C.F.R. § 199.9 for the Covered Conduct, except as reserved in Paragraph 7 (concerning excluded claims), below, and as reserved in this Paragraph. TMA expressly reserves authority to exclude Amgen from the TRICARE Program under 32 C.F.R. §§ 199.9(f)(1)(i)(A), (f)(1)(i)(B), and (f)(1)(iii), based upon the Covered Conduct. Nothing in this Paragraph precludes TMA or the TRICARE Program from taking action against entities or persons, or for conduct and practices, for which claims have been reserved in Paragraph 7, below.

6. In consideration of the obligations of Amgen in this Agreement, and conditioned upon Amgen's full payment of the Settlement Amount, OPM agrees to release and refrain from instituting, directing, or maintaining any administrative action against Amgen, its predecessors and current and former parents, affiliates, divisions,

subsidiaries, successors, transferees, heirs and assigns, and their current and former directors, officers and employees, individually and collectively, under 5 U.S.C. § 8902a or 5 C.F.R. Part 970 for the Covered Conduct, except as reserved in Paragraph 7 (concerning excluded claims), below, and except if required by 5 U.S.C. § 8902a(b). Nothing in this Paragraph precludes OPM from taking action against entities or persons, or for conduct and practices, for which claims have been reserved in Paragraph 7, below.

7. Notwithstanding the releases given in Paragraphs 2 through 6 of this Agreement, or any other term of this Agreement, the following claims of the United States are specifically reserved and are not released:

a. Any liability arising under Title 26, U.S. Code (Internal Revenue Code);

b. Any criminal liability;

c. Except as explicitly stated in this Agreement, any administrative liability, including mandatory exclusion from Federal health care programs;

d. Any liability to the United States (or its agencies) for any conduct other than the Covered Conduct;

e. Any liability based upon obligations created by this Agreement;

f. Any liability of individuals other than those specifically released in Paragraph 2;

g. Any liability for express or implied warranty claims or other claims for defective or deficient products or services, including quality of goods and services;

h. Any liability for failure to deliver goods or services due; or

i. Any liability for personal injury or property damages or for other consequential damages arising from the Covered Conduct.

8. Relator and his heirs, successors, attorneys, agents, and assigns shall not object to this Agreement but agree and confirm that this Agreement is fair, adequate, and reasonable under all the circumstances, pursuant to 31 U.S.C. § 3730(c)(2)(B). In connection with this Agreement and this Civil Action, Relator and his heirs, successors, attorneys, agents, and assigns agree that neither this Agreement, any intervention by the United States in the Civil Action in order to dismiss the Civil Action, nor any dismissal of the Civil Action, shall waive or otherwise affect the ability of the United States to contend that provisions in the False Claims Act, including 31 U.S.C. §§ 3730(d)(3) and 3730(e), bar Relator from sharing in the proceeds of this Agreement. Moreover, the United States and Relator and his/her heirs, successors, attorneys, agents, and assigns agree that they each retain all of their rights pursuant to the False Claims Act on the issue of the share percentage, if any, that Relator should receive of any proceeds of the settlement of his claims, and that no agreements concerning Relator share have been reached to date.

9. Amgen waives and shall not assert any defenses Amgen may have to any criminal prosecution or administrative action relating to the Covered Conduct that may be based in whole or in part on a contention that, under the Double Jeopardy Clause in the Fifth Amendment of the Constitution, or under the Excessive Fines Clause in the Eighth Amendment of the Constitution, this Agreement bars a remedy sought in such criminal prosecution or administrative action. Nothing in this paragraph or any other provision of

this Agreement constitutes an agreement by the United States concerning the characterization of the Settlement Amount for purposes of the Internal Revenue laws, Title 26 of the United States Code.

10. Amgen fully and finally releases the United States, its agencies, officers, agents, employees, and servants from any claims (including attorney's fees, costs, and expenses of every kind and however denominated) that Amgen has asserted, could have asserted, or may assert in the future against the United States, its agencies, officers, agents, employees, and servants, related to the Covered Conduct and the United States' investigation and prosecution thereof.

11. In consideration of the obligations of the Relator set forth in this Agreement, Amgen, on behalf of itself, its predecessors, and its current and former divisions, parents, subsidiaries, agents, successors, assigns, and their current and former directors, officers and employees, fully and finally release, waive and forever discharge the Relator and his respective heirs, successors, assigns, agents, and attorneys from any claims or allegations Amgen has asserted or could have asserted, arising from the Covered Conduct and from all liability, claims, demands, actions or causes of action whatsoever, whether known or unknown, fixed or contingent, in law or in equity, in contract or in tort, under any federal or state statute or regulation, or in common law, that they, their heirs, successors, attorneys, agents and assigns otherwise would have standing to bring as of the date of this Agreement, including any liability to Amgen arising from or relating to the claims Relator asserted or could have asserted in the Civil Actions. Provided, however, that Amgen expressly reserves any defenses or claims related to: (1) Relator's and Relator's counsel's claims for reasonable attorneys' fees, expenses and

costs pursuant to 31 U.S.C. § 3730(d); (2) to any claims Relator may have pursuant to 31 U.S.C. § 3730(h); (3) to any claims arising out of conduct that occurs after the date of this Agreement; or (4) any claims which are reserved pursuant to Paragraph 3 above.

12. The Settlement Amount shall not be decreased as a result of the denial of claims for payment now being withheld from payment by any Medicare carrier or intermediary, TRICARE or FEHBP carrier or payor, or any state payer, related to the Covered Conduct; and Amgen agrees not to resubmit to any Medicare carrier or intermediary, TRICARE or FEHBP carrier or payer, or any state payer any previously denied claims related to the Covered Conduct, and agrees not to appeal any such denials of claims.

13. Amgen agrees to the following:

a. Unallowable Costs Defined: All costs (as defined in the Federal Acquisition Regulation, 48 C.F.R. § 31.205-47; and in Titles XVIII and XIX of the Social Security Act, 42 U.S.C. §§ 1395-1395kkk-1 and 1396-1396w-5; and the regulations and official program directives promulgated thereunder) incurred by or on behalf of Amgen, its present or former officers, directors, employees, shareholders, and agents in connection with:

(1) the matters covered by this Agreement;

(2) the United States' audit(s) and civil investigation(s) of the matters covered by this Agreement;

(3) Amgen's investigation, defense, and corrective actions undertaken in response to the United States' audit(s) and civil investigation(s) in

connection with the matters covered by this Agreement (including attorney's fees);

(4) the negotiation and performance of this Agreement;

(5) the payment Amgen makes to the United States pursuant to this Agreement and any payments that Amgen may make to Relator, including costs and attorney's fees; and

(6) the negotiation of, and obligations undertaken pursuant to the CIA to:

(i) retain an independent review organization to perform annual reviews as described in Section III of the CIA; and

(ii) prepare and submit reports to the OIG-HHS,

are unallowable costs for government contracting purposes and under the Medicare Program, Medicaid Program, TRICARE Program, and Federal Employees Health Benefit Program ("FEHBP") (hereinafter referred to as Unallowable Costs). However, nothing in this Paragraph 13.a.(6) that may apply to the obligations undertaken pursuant to the CIA affects the status of costs that are not allowable based on any other authority applicable to Amgen.

b. Future Treatment of Unallowable Costs: Unallowable Costs shall be separately determined and accounted for by Amgen, and Amgen shall not charge such Unallowable Costs directly or indirectly to any contracts with the United States or any State Medicaid program, or seek payment for such Unallowable Costs through any cost report, cost statement, information statement, or payment request submitted by Amgen or

any of its subsidiaries or affiliates to the Medicare, Medicaid, TRICARE, or FEHBP Programs.

c. Treatment of Unallowable Costs Previously Submitted for Payment: Amgen further agrees that within 90 days of the Effective Date of this Agreement it shall identify to applicable Medicare and TRICARE fiscal intermediaries, carriers, and/or contractors, and Medicaid and FEHBP fiscal agents, any Unallowable Costs (as defined in this Paragraph) included in payments previously sought from the United States, or any State Medicaid program, including, but not limited to, payments sought in any cost reports, cost statements, information reports, or payment requests already submitted by Amgen or any of its subsidiaries or affiliates, and shall request, and agree, that such cost reports, cost statements, information reports, or payment requests, even if already settled, be adjusted to account for the effect of the inclusion of the Unallowable Costs. Amgen agrees that the United States, at a minimum, shall be entitled to recoup from Amgen any overpayment plus applicable interest and penalties as a result of the inclusion of such Unallowable Costs on previously-submitted cost reports, information reports, cost statements, or requests for payment.

Any payments due after the adjustments have been made shall be paid to the United States pursuant to the direction of the Department of Justice and/or the affected agencies. The United States reserves its rights to disagree with any calculations submitted by Amgen or any of its subsidiaries or affiliates on the effect of inclusion of Unallowable Costs (as defined in this Paragraph) on Amgen or any of its subsidiaries or affiliates' cost reports, cost statements, or information reports.

d. Nothing in this Agreement shall constitute a waiver of the rights of the United States to audit, examine, or re-examine Amgen's books and records to determine that no Unallowable Costs have been claimed in accordance with the provisions of this Paragraph.

14. This Agreement is intended to be for the benefit of the Parties only. The Parties do not release any claims against any other person or entity, except to the extent provided for in Paragraph 15 (waiver for beneficiaries paragraph), below.

15. Amgen agrees that it waives and shall not seek payment for any of the health care billings covered by this Agreement from any health care beneficiaries or their parents, sponsors, legally responsible individuals, or third party payors based upon the claims defined as Covered Conduct.

16. After this Agreement is executed and the Settlement Amount is paid by Amgen to the United States in accordance with Paragraph 1 of this Agreement, the United States will file a Notice of Intervention in the Civil Action to intervene as to claims asserted against Amgen concerning the Covered Conduct. In addition, the Parties will file a stipulation in the Civil Action requesting that, pursuant to and consistent with the terms of this Agreement: (a) the civil monetary claims asserted on behalf of the United States against Amgen for the Covered Conduct be dismissed with prejudice; (b) any other claims asserted on behalf of the United States against Amgen be dismissed without prejudice to the United States; (c) all claims against Amgen be dismissed with prejudice to Relators; and (d) no claims against any other defendant in the civil action will be dismissed.

THE UNITED STATES OF AMERICA

DATED: _____ BY: _____

JEFFREY WERTKIN
Trial Attorney
Commercial Litigation Branch
Civil Division
United States Department of Justice

DATED: _____ BY: _____

FRAN TRAPP
Assistant United States Attorney
District of South Carolina
Department of Justice

DATED: _____ BY: _____

ROBERT K. DECONTI
Assistant Inspector General for Legal Affairs
Office of Counsel to the Inspector General
Office of Inspector General
United States Department of
Health and Human Services

DATED: 4/3/2013 BY: _____

DAVID COPE
Assistant Inspector General for Legal Affairs
United States Office of Personnel Management

DATES: 4/3/2013 BY: _____

SHIRLEY R. PATTERSON
Assistant Director for Federal Employee
Insurance Operations
United States Office of Personnel Management

DATED: _____ BY: _____

PAUL J. HUTTER
General Counsel
TRICARE Management Agency
United States Department of Defense

THE UNITED STATES OF AMERICA

DATED: _____ BY: _____
JEFFREY WERTKIN
Trial Attorney
Commercial Litigation Branch
Civil Division
United States Department of Justice

DATED: _____ BY: _____
FRAN TRAPP
Assistant United States Attorney
District of South Carolina
Department of Justice

DATED: _____ BY: _____
ROBERT K. DECONTI
Assistant Inspector General for Legal Affairs
Office of Counsel to the Inspector General
Office of Inspector General
United States Department of
Health and Human Services

DATED: _____ BY: _____
DAVID COPE
Assistant Inspector General for Legal Affairs
United States Office of Personnel Management

DATES: _____ BY: _____
SHIRLEY R. PATTERSON
Assistant Director for Federal Employee
Insurance Operations
United States Office of Personnel Management

DATED: 4/4/13 BY: _____
PAUL J. HUTTER
General Counsel
TRICARE Management Agency
United States Department of Defense

AMGEN INC.

DATED: 4/2/13 BY: _____
DAVID J. SCOTT
Sr. Vice President, General Counsel
Amgen Inc.

DATED: _____ BY: _____
DAVID ROSENBLOOM
Counsel for Amgen Inc.

DATED: _____ BY: _____
DWIGHT DRAKE
Counsel for Amgen Inc.

AMGEN INC.

DATED: _____ BY: _____
DAVID J. SCOTT
Sr. Vice President, General Counsel
Amgen Inc.

DATED: 3-4-13 BY: David Rosenbloom /ja
DAVID ROSENBLOOM
Counsel for Amgen Inc.

DATED: 3-4-13 BY: Dwight Drake /ja
DWIGHT DRAKE
Counsel for Amgen Inc.

RELATOR FRANK KURNIK

DATED: 4/3/2013 BY: _____
FRANK KURNIK
Relator

DATED: _____ BY: _____
REUBEN GUTTMAN
TRACI BUSCHNER
JUSTIN VICTOR
Counsel for Frank Kurnik

DATED: _____ BY: _____
RICHARD HARPOOTLIAN
Counsel for Frank Kurnik

RELATOR FRANK KURNIK

DATED:_____ BY: _____
FRANK KURNIK
Relator

DATED: 4/3/2017 BY: _____
REUBEN GUTTMAN
TRACI BUSCHNER
JUSTIN VICTOR
Counsel for Frank Kurnik

DATED:_____ BY: _____
RICHARD HARPOOTLIAN
Counsel for Frank Kurnik

RELATOR FRANK KURNIK

DATED:_____ BY: _____
FRANK KURNIK
Relator

DATED:_____ BY: _____
REUBEN GUTTMAN
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DATED: 4/6/15 BY: _____
RICHARD HARPOOTLIAN
Counsel for Frank Kurnik