

EXHIBIT B

KAYE SCHOLER LLP

Manvin S. Mayell
212 836-7031
Fax 212 836-8689
mmayell@kayescholer.com

425 Park Avenue
New York, New York 10022-3598
212 836-8000
Fax 212 836-8689
www.kayescholer.com

December 11, 2006

VIA EMAIL AND REGULAR MAIL

Deborah E. Fishman, Esq.
Day Casebeer Madrid & Batchelder LLP
20300 Stevens Creek Blvd.
Cupertino, CA 95014

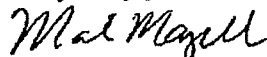
Re: *Amgen Inc. v. F. Hoffmann LaRoche Ltd., et al (05 CV 122237WGY)*

Dear Deborah:

This letter is written regarding your December 6, 2006 letter to Tom Fleming in which Amgen designated certain experts in connection with the referenced action. Although you may not be aware of it, Dr. Eric Gaier, Dr. Christopher Stomberg and Mr. Benjamin W. D. Scher – all named in your letter – are joint defense experts in various actions around the country relating to pharmaceutical pricing and price reporting, in which both Amgen and Hoffmann LaRoche are defendants, and for which they are being paid by both Amgen and Hoffmann LaRoche, among others. The terms of their retention do not permit them to be adverse to either Amgen or Hoffmann LaRoche, without regard for whether the matters are substantially related. And, in any event, we believe that certain issues in this action may be substantially related to issues in those cases.

Consequently, Hoffmann LaRoche believes that it is inappropriate for Drs. Gaier and Stomberg, and Mr. Scher, to consult with Amgen or appear as witnesses for Amgen against Hoffmann LaRoche in the referenced case, and Hoffmann LaRoche objects to any effort by Amgen to retain and rely on them for that purpose. Please promptly let me know whether Amgen is prepared to withdraw the designation set forth in your December 6 letter, so that we may take appropriate action if need be.

Very truly yours,



Manvin S. Mayell

cc: Thomas Fleming, Esq.
Howard Suh, Esq.
Michelle Morland, Esq.
Mark Israelewicz, Esq.

31380392.DOC