

July 25, 2011

**VIA EDGAR**

Ms. Staci Shannon  
Staff Accountant  
Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Re: Eli Lilly and Company  
File Number 001-06351

Dear Ms. Shannon:

Confirming our conversation on July 20, 2011, we are in receipt of your letter dated July 13. We will provide you with our response by August 10, 2011 due to competing priorities.

If that is not acceptable timing, please let me know as soon as possible so I can adjust the timing.

I can be reached at 317-276-2024.

Sincerely,

ELI LILLY AND COMPANY

/s/ Arnold C. Hanish

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Vice President, Finance and  
Chief Accounting Officer