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Eli Lilly and Company  
Lilly Corporate Center  
Indianapolis, Indiana 46285  
U.S.A.

[www.lilly.com](http://www.lilly.com)

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**Date:** November 18, 2009

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Ms. Dana Hartz  
Staff Accountant  
Division of Corporate 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. Hartz:

Updating our letter dated October 26, 2009, we now plan to provide you with our response by December 8, 2009. We need some additional time to fully address your comments.

If that is not acceptable timing, please let me know as soon as possible.

I can be reached at 317-276-2024.

Sincerely,

ELI LILLY AND COMPANY

/s/ Arnold C. Hanish  
Vice President and  
Chief Accounting Officer

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Answers That Matter