

April 8, 2022

Anat Ashkenazi  
Senior VP and Chief Financial Officer  
Eli Lilly & Co  
Lilly Corporate Center  
Indianapolis, Indiana 46285

Fiscal Year Ended December 31, 2020

2021

Fiscal Year Ended December 31, 2021

2022

Re: Eli Lilly & Co  
Form 10-K for the  
Filed February 17,  
Form 10-K for the  
Filed February 23,  
File No. 001-06351

Dear Ms. Ashkenazi:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance

Office of Life Sciences