



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

June 16, 2010

VIA EDGAR

Ms. Vanessa Robertson
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. Robertson:

Confirming the conversation with Jim Rosenberg on June 15, 2010, we are in receipt of your letter dated June 7, 2010. We will provide you with our response by July 12, 2010.

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

Vice President, Finance and
Chief Accounting Officer