

November 15, 2023

Anat Ashkenazi  
Executive Vice President and Chief Financial Officer  
Eli Lilly and Company  
Lilly Corporate Center  
Indianapolis, IN 46285

Company

fiscal year ended December 31, 2022  
2023

Re: Eli Lilly and

Form 10-K for the  
Filed February 22,  
File No. 001-06351

Dear Anat Ashkenazi:

We have completed our review of your filing. 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

cc:  
Senior VP Finance & CAO

Donald A. Zakrowski,