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

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**VIA EDGAR**

May 10, 2016

Mr. Jim B. Rosenberg  
Senior Assistant Chief 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  
Form 10-K for the Fiscal Year Ended December 31, 2015  
Filed February 19, 2016  
File Number 001-06351

Dear Mr. Rosenberg:

Pursuant to our conversation with Jim Rosenberg, Senior Assistant Chief Accountant, on May 10, 2016, we request a six business day extension for our response to your letter dated April 28, 2016. As a result, we will provide you with our response no later than May 20, 2016. If that is not acceptable timing, please let me know as soon as possible.

I can be reached at 317-651-2310.

Sincerely,

ELI LILLY AND COMPANY

Donald A. Zakrowski  
Vice President, Finance and  
Chief Accounting Officer