



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

www.lilly.com

VIA EDGAR

October 20, 2010

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:

We are in receipt of your letter dated October 13, 2010. Confirming your voicemail on October 18, 2010, we will respond via EDGAR by November 10, 2010 due to competing priorities. In addition, I will have my administrative assistant, Jan Fletcher, contact you for available time to set up a conference call.

If you have any questions, please feel free to call me at 317-276-2024.

Sincerely,

ELI LILLY AND COMPANY

/s/ Arnold C. Hanish

Arnold C. Hanish
Vice President, Finance, and
Chief Accounting Officer

Answers That Matter.