



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

April 8, 2022

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

Re: Eli Lilly & Co
Form 10-K for the Fiscal Year Ended December 31, 2020
Filed February 17, 2021
Form 10-K for the Fiscal Year Ended December 31, 2021
Filed February 23, 2022
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