Thomas P. Chambers Senior Vice President and Chief Financial Officer Kosmos Energy Ltd. 8176 Park Lane, Ste 500 Dallas, Texas 75231

Re: Kosmos Energy Ltd.

Form 10-K for Fiscal Year Ended December 31, 2018

Filed March 1, 2019 File No. 001-35167

Dear Mr. Chambers:

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

Office of Energy &

Corporation Finance

Transportation