

October 3, 2018

Via Email
Mr. Andrew G. Inglis,
Chairman of the Board and Chief Executive Officer
Kosmos Energy Ltd.
Clarendon House
2 Church Street
Hamilton, Bermuda HM 11

Re: Kosmos Energy Ltd.
Form 10-K for the Fiscal Year ended December 31, 2017
Filed February 26, 2018
File No. 001-35167

Dear Mr. Inglis:

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,

/s/ Brad Skinner

Brad Skinner
Senior Assistant

Office of Natural

Chief Accountant

Resources