

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

DIVISION OF CORPORATION FINANCE

Mail Stop 4628

November 2, 2017

<u>Via Email</u> Thomas P. Chambers Chief Financial 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, 2016 Filed February 27, 2017 File No. 1-35167

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,

/s/H. Roger Schwall

H. Roger Schwall Assistant Director Office of Natural Resources