

April 12, 2021

Neal D. Shah
Chief Financial Officer
Kosmos Energy Ltd.
8176 Park Lane
Dallas, Texas 75231

Re: Kosmos Energy Ltd.
Form 10-K for the
Filed February 23,
File No. 001-35167

Fiscal Year ended December 31, 2020
2021

Dear Mr. Shah:

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 Corporation Finance
Office of Energy & Transportation