



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

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 Chief Accountant  
Office of Natural Resources