

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

Mail Stop 3233

September 5, 2017

Via E-mail
In Ku Lee
Senior Vice President, Deputy General Counsel
Kennedy-Wilson Holdings, Inc.
151 S El Camino Drive
Beverly Hills, CA 90212

Re: Kennedy-Wilson Holdings, Inc.

Preliminary Merger Proxy Statement on Schedule 14A

File No. 001-33824

Dear Mr. Lee:

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/ Sonia Gupta Barros

Sonia Gupta Barros Assistant Director Office of Real Estate and Commodities

cc: Gordon Moodie, Esq.