

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

Mailstop 3233

September 5, 2017

Via E-Mail
Justin Enbody
Chief Financial Officer
Kennedy-Wilson Holdings, Inc.
151 S. El Camino Drive
Beverly Hills, CA 90212

Re: Kennedy-Wilson Holdings, Inc.

Form 10-K for the fiscal year ended December 31, 2016

Filed February 27, 2017

File No. 1-33824

Dear Mr. Enbody:

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/ Kristi Marrone

Kristi Marrone Staff Accountant Office of Real Estate and Commodities

cc: Julian Kleindorfer, Esq.