

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

May 11, 2022

William McMorrow Chief Executive Officer Kennedy-Wilson Holdings, Inc. 151 S El Camino Drive Beverly Hills, CA 90212

> Re: Kennedy-Wilson Holdings, Inc. Registration Statement on Form S-3 Filed May 9, 2022 File No. 333-264776

Dear Mr. McMorrow:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Melanie Singh at 202-551-4074 or Ruairi Regan at 202-551-3269 with any questions.

Sincerely,

Division of Corporation Finance Office of Real Estate & Construction

cc: Julian T.H. Kleindorfer, Esq.