



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

DIVISION OF  
CORPORATION FINANCE

October 29, 2019

Thomas P. Chambers  
Senior Vice President and Chief Financial Officer  
Kosmos Energy Ltd.  
8176 Park Lane, Ste 500  
Dallas, Texas 75231

**Re: Kosmos Energy Ltd.**  
**Form 10-K for Fiscal Year Ended December 31, 2018**  
**Filed March 1, 2019**  
**File No. 001-35167**

Dear Mr. Chambers:

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