



Reg Manhas
Sr. Vice President, External Affairs

October 19, 2015

Mary Jo White
Chair
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

RE: Section 1504 of the Dodd–Frank Wall Street Reform and Consumer Protection Act

Dear Chair White:

Kosmos believes resource revenues are more likely to be managed in the best interests of a country if payments and receipts are made transparently, and if accountability measures are in place for the use of these revenues. Ideally, this process is underpinned by a national dialogue in which industry plays its part as a partner with government and civil society. Kosmos is committed to advocating for transparency in our dealings with host governments.

Kosmos is a Supporting Company of the Extractive Industries Transparency Initiative (EITI), a leading global standard that strengthens governance by promoting transparency and accountability in the oil, gas, and mining industries. We are committed to exceeding EITI requirements and have resolved to report and publish annually material payments to governments.

In 2014, we made a policy decision to disclose payments to governments at a project level, as laid out in the new European Union Accounting Directive, an initiative that aims to improve corporate accounting practices and transparency. We believe that this type of disclosure is beneficial to investors, civil society, and local communities, and reflects evolving international expectations.

In this regard, Kosmos Energy is pleased to refer you to page 8 of our 2014 Corporate Responsibility Report (attached hereto) that addresses Kosmos' position regarding transparency, specifically its policy to publish payments to governments in accordance with the EU Accounting Directive. This disclosure can also be found on our website using this link: <http://www.kosmosenergy.com/responsibility/transparency.php>.

If you have any questions, please do not hesitate to contact me.

Yours truly,

A handwritten signature in black ink, appearing to be "Reg Manhas", written over a white background.

Reg Manhas