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April 21, 2011

Re: Kosmos Energy Ltd. (the "Company")
Registration Statement on Form S-1 (the "Form S-1")
Filed January 14, 2011
File No. 333-171700

Mr. H. Roger Schwall
Assistant Director
Securities and Exchange Commission
Mail Stop 7010
100 F Street N.E.
Washington, DC 20549-4628

Dear Mr. Schwall:

Attached please find (i) proposed changed pages to the Company's Form S-1 addressing the comments raised in your letter dated April 21, 2011 and (ii) a copy of the agreement between Kosmos Energy Ghana HC and E.O. Group Limited dated June 1, 2004 (the "EO Participation Agreement"). The Company intends to file a copy of the EO Participation Agreement as an exhibit in the next amendment of the Form S-1.

To the extent that you have any further questions regarding the response contained in this letter, please do not hesitate to contact me at (212) 450-4674.

Sincerely,

/s/ Richard D. Truesdell, Jr., Esq._____

Richard D. Truesdell, Jr., Esq.

CC: Brian F. Maxted
David J. Beveridge, Esq.
