



DIVISION OF  
CORPORATION FINANCE

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

August 2, 2024

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

**Re: Kennedy-Wilson Holdings, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2022**  
**Form 10-K for the fiscal year ended December 31, 2023**  
**File No. 001-33824**

Dear Justin Enbody:

We have completed our review of your filings. 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 Real Estate & Construction

cc: In Ku Lee