

FIRM / AFFILIATE OFFICES

Beijing	Moscow
Boston	Munich
Brussels	New York
Century City	Orange County
Chicago	Paris
Dubai	Riyadh
Düsseldorf	Rome
Frankfurt	San Diego
Hamburg	San Francisco
Hong Kong	Seoul
Houston	Shanghai
London	Silicon Valley
Los Angeles	Singapore
Madrid	Tokyo
Milan	Washington, D.C.

May 18, 2018

**VIA EDGAR AND HAND DELIVERY**

Ms. Suzanne Hayes  
Assistant Director  
U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Mail Stop 4546  
Washington, D.C. 20549

Re: Kiniksa Pharmaceuticals, Ltd. Registration Statement on Form S-1 (File No. 333-224488)

Dear Ms. Hayes:

On behalf of Kiniksa Pharmaceuticals, Ltd. (the "**Company**"), we are transmitting this letter in response to an oral comment received from the staff (the "**Staff**") of the Securities and Exchange Commission (the "**Commission**") on May 18, 2018 with respect to Amendment No. 1 to the Company's Registration Statement on Form S-1 ("**Amendment No. 1**"). This letter is being submitted together with the filing of Amendment No. 2 to the Company's Registration Statement on Form S-1 ("**Amendment No. 2**"), which has been revised to address the Staff's comment. The bold paragraph below contains the Staff's oral comment and is followed by the Company's response. For the Staff's convenience, we are also sending, by courier, copies of this letter and marked copies of Amendment No. 2 that reflect changes made from Amendment No. 1.

**We note your response to comment one which we reissue in part. Please expand your risk factor to discuss the risk that the concentration of ownership of your Class B common shares may result in your Class A shares being undervalued.**

Response: In response to the Staff's comment, the Company has revised the disclosure on pages 6, 69 and 70 of Amendment No. 2.

May 18, 2018  
Page 2

LATHAM & WATKINS LLP

If you have any questions regarding the foregoing responses or the enclosed Amendment No. 2, please do not hesitate to contact me by telephone at (212) 906-2916.

Very truly yours,

/s/ Nathan Ajiashvili

Nathan Ajiashvili  
of LATHAM & WATKINS LLP

cc: Sanj K. Patel, Kiniksa Pharmaceuticals, Ltd.  
Thomas Beetham, Kiniksa Pharmaceuticals, Ltd.  
Johan V. Bringham, Latham & Watkins LLP  
Stephen W. Ranere, Latham & Watkins LLP  
Patrick O'Brien, Ropes & Gray LLP