



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

June 21, 2017

Martin A. Kits van Heyningen  
President and Chief Executive Officer  
KVH Industries, Inc.  
50 Enterprise Center  
Middletown, RI 02842

**Re: KVH Industries, Inc.**  
**Registration Statement on Form S-3**  
**Filed June 21, 2017**  
**File No. 333-218857**

Dear Mr. Kits van Heyningen:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Joshua Shainess, Attorney-Adviser, at (202) 551-7951 with any questions.

Sincerely,

/s/ Larry Spigel

Larry Spigel  
Assistant Director  
AD Office 11 – Telecommunications

cc: John D. Hancock, Esq.  
Foley Hoag LLP