



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

February 25, 2010

**VIA INTERNATIONAL MAIL AND FAX 011-972-3-9252945**

Mr. Ari Krashin  
Chief Financial Officer  
Gilat Satellite Networks Ltd.  
Gilat House  
21 Yegia Kapayim Street  
Kiryat Arye, Petah Tikva, 49130 Israel

**RE: Gilat Satellite Networks Ltd.  
Form 20-F for the Fiscal Year Ended December 31, 2008  
File No. 0-21218**

Dear Mr. Krashin:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director