



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

January 9, 2008

VIA INTERNATIONAL MAIL AND FAX (972)-3-925-2222

Ms. Tal Payne
Vice President, Finance
Gilat Satellite Networks Ltd.
Gilat House
21 Yegia Kapayim Street
Kiryat Arye
Peta Tikva 49130 Israel

**Re: Gilat Satellite Networks Ltd.
Form 20-F for Fiscal Year Ended December 31, 2006
Filed March 28, 2007
File No. 0-21218**

Dear Ms. Payne:

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