



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