



DIVISION OF  
CORPORATION FINANCE

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

September 24, 2012

Via E-mail

Mr. Yaniv Reinhold  
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, 2011, as Amended  
Filed April 2, 2012  
File No. 000-21218**

Dear Mr. Reinhold:

We have limited our review to only your financial statements and related disclosures and do not intend to expand our review to other portions of your documents. In our comment, we asked that you to provide us with information so we may better understand your disclosure. Please comply with this comment in future filings. Confirm in writing that you will do so and explain to us how you intend to comply.

Please respond to this letter within ten business days by providing the requested information or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing the information you provide in response to this comment, we may have additional comments.

Our business focus on defense and related defense markets... page 13

A decline or reprioritization of funding in the US defense budget... page 14

We are dependent on contracts with governments ... page 13

1. We note that a significant amount of your revenue is derived from government contracts, particularly contracts with the Departments of Defense and Homeland Security. In a note to the financial statements, please disclose your accounting policies for government contracts and provide the related disclosures, and advise us. Refer to ASC 912-235-50-1.

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Please file all correspondence over EDGAR. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact Kathryn Jacobson, Senior Accountant, at (202) 551-3365 or Robert S. Littlepage, Accountant Branch Chief, at (202) 551-3361 if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551-3810 with any other questions.

Sincerely,

/s/ Robert S. Littlepage for

Larry Spigel  
Assistant Director