

DIVISION OF CORPORATION FINANCE

July 11, 2019

Yona Ovadia Chief Executive Officer Gilat Satellite Networks Ltd. Gilat House 21 Yegia Kapayim Street, Kiryat Arye Petah Tikva 4913020, Israel

> Re: Gilat Satellite Networks Ltd. Registration Statement on Form F-3 Filed July 11, 2019 File No. 333-232597

Dear Mr. Ovadia:

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,

Division of Corporation Finance Office of Telecommunications