



DIVISION OF  
CORPORATION FINANCE

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

October 4, 2022

Gil Benyamini  
Chief Financial Officer  
Gilat Satellite Networks LTD  
Gilat House  
21 Yegia Kapayim Street  
Kiryat Arye, Petah Tikva, 4913020 Israel

**Re: Gilat Satellite Networks LTD**  
**Form 20-F for the Fiscal Year Ended December 31, 2021**  
**Filed May 16, 2022**  
**File No. 000-21218**

Dear Gil Benyamini:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing