

Ms. Jessica Plowgian, Staff Attorney  
Division of Corporation Finance  
United States Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

**Re: KVH Industries, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed March 13, 2009**  
**And Documents Incorporated by Reference**  
**Form 10-Q for the Quarterly Period Ended March 31, 2009**  
**Filed May 6, 2009**  
**File No. 000-28082**

Dear Ms. Plowgian,

Per our discussion earlier today, this letter is to confirm that you have approved the request of KVH Industries, Inc. to extend the due date until October 5, 2009, for our response to your comment letter dated September 4, 2009, File No. 000-28082.

Thank you very much for providing us this extension of time.

Sincerely,

/s/ Patrick J. Spratt  
Patrick J. Spratt  
Chief Financial Officer  
KVH Industries, Inc.