

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

Mr. Patrick J. Spratt Chief Financial and Accounting Officer KVH Industries, Inc. 50 Enterprise Center Middletown, RI 02842

October 28, 2009

## Re: KVH Industries, Inc. Form 10-K for the Fiscal Year Ended December 31, 2008 Filed March 13, 2009

Dear Mr. Spratt:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spirgel Assistant Director