

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