

October 5, 2009

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 with Kyle Moffat, this letter is to confirm that you have approved the request of KVH Industries, Inc. to extend the due date until October 14, 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.

cc: Kyle Moffat, Accountant Branch Chief