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

SCHEDULE 13G

UNDER THE SECURITIES EXCHANGE ACT OF 1934

(AMENDMENT NO. 1)*	
KVH Inds. Inc.	
(Name of Issuer)	
Common Stock	
(Title of Class of Securities)	
482738101	
(CUSIP Number)	

*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

CUSIP NO. 482738101

13G

	PORTING PERSON R.S. IDENTIFICATION NO. OF ABOVE PERSON	
S	State of Wisconsin Investment Board 39-6006423	
2 CHECK THE	APPROPRIATE BOX IF A MEMBER OF A GROUP *	
		(a)
NOT A	Applicable	(b)
3 SEC USE ON	NLY	
4 CITIZENSHI	IP OR PLACE OF ORGANIZATION	
Madis	son, Wisconsin	
	5 SOLE VOTING POWER	
NUMBER OF SHARES	500,000	
BENEFICIALLY	6 SHARED VOTING POWER	
OWNED BY	Not Applicable	
EACH REPORTING		
PERSON	7 SOLE DISPOSITIVE POWER	,
WITH	500,000	
	8 SHARED DISPOSITIVE POWER	
	Not Applicable	
9 AGGREGATE	AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 500,000	
	·	
10 CHECK BOX SHARES *	IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN Not Applicable	
11 PERCENT OF	CLASS REPRESENTED BY AMOUNT IN ROW 9	
12 TYPE OF RE	EPORTING PERSON *	,
FP	(Public Pension Fund)	
Lr	(Tabito Tension Tana)	

^{*} SEE INSTRUCTION BEFORE FILLING OUT!

ITEM 1. ISSUER

- (a) KVH Inds. Inc.
- (b) 110 Enterprise Center Middletown, RI 02842

ITEM 2. PERSON FILING

- (a) State of Wisconsin Investment Board
- (b) P.O. Box 7842 Madison, WI 53707
- (c) Wisconsin State Agency
- (d) See cover page
- (e) See cover page
- ITEM 3. THIS STATEMENT IS FILED PURSUANT TO 13d-1(b) OR 13d-2(b) AND THE STATE OF WISCONSIN INVESTMENT BOARD IS A GOVERNMENT AGENCY WHICH MANAGES PUBLIC PENSION FUNDS SUBJECT TO PROVISIONS COMPARABLE TO ERISA.

ITEM 4. OWNERSHIP

- (a) See Row 9 on Page 2(b) See Row 11 on Page 2
- (c) The State of Wisconsin Investment Board retains sole voting and dispositive power for all shares.
- ITEM 5. IF THIS STATEMENT IS BEING FILED TO REPORT THE FACT THAT AS OF THE DATE HEREOF THE REPORTING PERSON HAS CEASED TO BE THE BENEFICIAL OWNER OF MORE THAN FIVE PERCENT OF THE CLASS OF SECURITIES, CHECK THE FOLLOWING _
- ITEM 6. NOT APPLICABLE
- ITEM 7. NOT APPLICABLE
- ITEM 8. NOT APPLICABLE
- ITEM 9. NOT APPLICABLE
- ITEM 10. CERTIFICATION

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

SIGNATURE

After reasonable inquiry to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

> January 20, 1998 _____ Date

/S/ George Natzke -----Signature

George Natzke, Chief Financial Officer Name/Title