



DIVISION OF
CORPORATION FINANCE

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

Mr. Bernard L. Han
Chief Financial Officer
EchoStar Communications Corporation
9601 South Meridian Boulevard
Englewood, Colorado 80112

June 4, 2007

Re: **EchoStar Communications Corporation**
Form 10-K for Fiscal Year Ended December 31, 2006
Filed March 1, 2007

Dear Mr. Han:

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 Spigel
Assistant Director