



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

July 20, 2009

Mr. Robert Olson
Executive Vice President and Chief Financial Officer
DISH Network Corporation
9601 South Meridian Boulevard
Englewood, Colorado 80112

RE: DISH Network Corporation
Form 10-K for the fiscal year ended December 31, 2008
Filed March 2, 2009

Form 10-Q for the Quarterly Periods Ended March 31, 2009
File No. 000-26176

Dear Mr. Olson:

The Division of Corporation Finance has completed its review of your Form 10-K and related filings and does not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director