



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

November 10, 2008

**Via U.S. Mail**

Bernard L. Han, Executive Vice President  
and Chief Financial Officer  
Echostar DBS Corporation  
9601 South Meridian Boulevard  
Englewood, Colorado 80112

RE: **Echostar DBS Corporation**  
**Form 10-K for the Year Ended December 31, 2007, as amended**  
**File No. 333-31929**

Dear Mr. Han:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Larry Spigel  
Assistant Director