

DISH DBS CORPORATION  
9601 South Meridian Boulevard  
Englewood, CO 80112

August 27, 2020

Division of Corporation Finance  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Re: DISH DBS Corporation (the "Company")  
Registration Statement on Form S-4 (File No. 333-248134)

Ladies and Gentlemen:

This letter is in reference to the registration statement on Form S-4 (File No. 333-248134) of the Company, which was filed with the Securities and Exchange Commission (the "Commission") on August 19, 2020 (the "Registration Statement"), relating to an offer to exchange up to \$1,000,000,000 of a new series of the Company's 7.375% Senior Notes due 2028 for a like amount of the Company's existing 7.375% Senior Notes due 2028.

The Company hereby requests acceleration of the effective date of the Registration Statement in accordance with Rule 461 under the Securities Act of 1933, as amended (the "Securities Act"), to 2:00 p.m., Eastern Daylight Time, on August 31, 2020, or as soon thereafter as practicable. The Company is aware of its obligations under the Securities Act.

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If you have any questions, please contact the undersigned at (720) 514-5297 or Scott D. Miller of Sullivan & Cromwell LLP at (212) 558-3109.

Yours truly,

/s/ Brandon Ehrhart

Brandon Ehrhart

Senior Vice President, Deputy General Counsel and Secretary

cc:

Matthew Crispino

Jan Woo

(Securities and Exchange Commission)

Scott D. Miller

(Sullivan & Cromwell LLP)

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