

August 26, 2020

Timothy A. Messner  
Executive Vice President and General Counsel  
DISH DBS Corporation  
9601 South Meridian Boulevard  
Englewood, Colorado 80112

Corporation  
Statement on Form S-4  
2020

Re: DISH DBS  
Registration  
Filed August 19,  
File No. 333-248134

Dear Mr. Messner:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Matthew Crispino, Staff Attorney, at (202) 551-3456 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc:

Scott D Miller