



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

July 20, 2009

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

**RE: DISH DBS 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. 333-31929**

Dear Mr. Han:

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