



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

July 28, 2006

**Via U.S. Mail and Fax (303-723-2299)**

Mr. David J. Rayner  
Chief Financial Officer  
EchoStar Communications Corporation  
9601 South Meridian Boulevard  
Englewood, CO 80112

**RE: EchoStar Communications Corporation  
Form 10-K for the fiscal year ended December 31, 2005  
Filed March 31, 2006**

**Form 10-Q for the quarterly period ended March 31, 2006**

**File No. 0-26176**

Dear Mr. Rayner:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ Kyle Moffatt for

Larry Spigel  
Assistant Director