



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

June 7, 2010

Mr. Bernard L. Han
Executive Vice President and Chief Financial Officer
EchoStar Corporation
100 Inverness Terrace East
Englewood, CO 80112-5308

RE: EchoStar Corporation
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 1, 2010, as amended March 17, 2010
Definitive Proxy Statement on Schedule 14A
Filed March 25, 2010
File No. 001-08610

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