



**ECHOSTAR DBS CORPORATION**  
**9601 South Meridian Boulevard**  
**Englewood, Colorado 80112**

December 16, 2005

**Via EDGAR**

Larry Spigel  
Assistant Director  
Division of Corporation Finance  
U.S. Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, D.C. 20549-0404

Re: EchoStar DBS Corporation  
Form 10-K for the fiscal year ended December 31, 2004  
Filed March 31, 2005

Form 10-Q for the quarterly period ended September 30, 2005

File No. 333-31929

Ladies and Gentlemen:

EchoStar DBS Corporation (the "Company") hereby acknowledges that:

- the Company is responsible for the adequacy and accuracy of the disclosure in the above-captioned filings;
- comments from the staff of the Securities and Exchange Commission (the "Commission") or changes to disclosures in response to staff comments do not foreclose the Commission from taking any action with respect to the filings; and
- the Company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

If you have any questions, please feel free to contact me at (303) 723-1040.

Sincerely,

/s/ David K. Moskowitz

David K. Moskowitz  
Executive Vice President, General Counsel and  
Secretary

cc: Dean Suehiro — Securities and Exchange Commission  
Robert Carroll — Securities and Exchange Commission

9601 South Meridian Blvd., Englewood, CO 80112 Tel: 303.723.1000 Fax: 303.723.1299