



DIVISION OF  
CORPORATION FINANCE

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

Mr. Bernard L. Han  
Chief Financial Officer  
EchoStar Communications Corporation  
9601 South Meridian Boulevard  
Englewood, Colorado 80112

June 4, 2007

Re: **EchoStar Communications Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed March 1, 2007**

Dear Mr. Han:

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

Sincerely,

Larry Spigel  
Assistant Director