

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

Mail Stop 3720

December 28, 2007

Charles W. Ergen Chairman and Chief Executive Officer EchoStar Holding Corporation 90 Inverness Circle E. Englewood, Colorado 80112

> Re: EchoStar Holding Corporation Form 10-12B Filed November 6, 2007 File No. 001-33807

Dear Mr. Ergen:

We have completed our review of your Form 10-12B and related filings and have no further comments at this time.

Sincerely,

/s/ Michele M. Anderson Legal Branch Chief

cc: <u>via facsimile (650) 461-5700</u> Scott D. Miller, Esq. Sullivan & Cromwell LLP