



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

March 31, 2008

Bernard L. Han  
Chief Financial Officer  
DISH Network Corporation  
9601 South Meridian Boulevard  
Englewood, CA 80112

**Re: DISH Network Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Filed February 26, 2008  
File No. 0-26176**

Dear Mr. Han:

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

Sincerely,

Larry Spirgel  
Assistant Director