



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

July 20, 2009

Mr. Robert Olson  
Executive Vice President and Chief Financial Officer  
DISH Network Corporation  
9601 South Meridian Boulevard  
Englewood, Colorado 80112

**RE: DISH Network Corporation  
Form 10-K for the fiscal year ended December 31, 2008  
Filed March 2, 2009**

**Form 10-Q for the Quarterly Periods Ended March 31, 2009  
File No. 000-26176**

Dear Mr. Olson:

The Division of Corporation Finance has completed its review of your Form 10-K and related filings and does not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director