



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

DIVISION OF  
CORPORATION FINANCE

July 29, 2021

Paul W. Orban  
Executive Vice President and Chief Financial Officer  
DISH DBS Corporation  
9601 South Meridian Boulevard  
Englewood, CO 80112

**Re: DISH DBS Corporation**  
**Form 10-K for the Year Ended December 31, 2020**  
**Form 10-Q for the Quarterly Period Ended March 31, 2021**  
**File No. 333-3192**

Dear Mr. Orban:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Technology