

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