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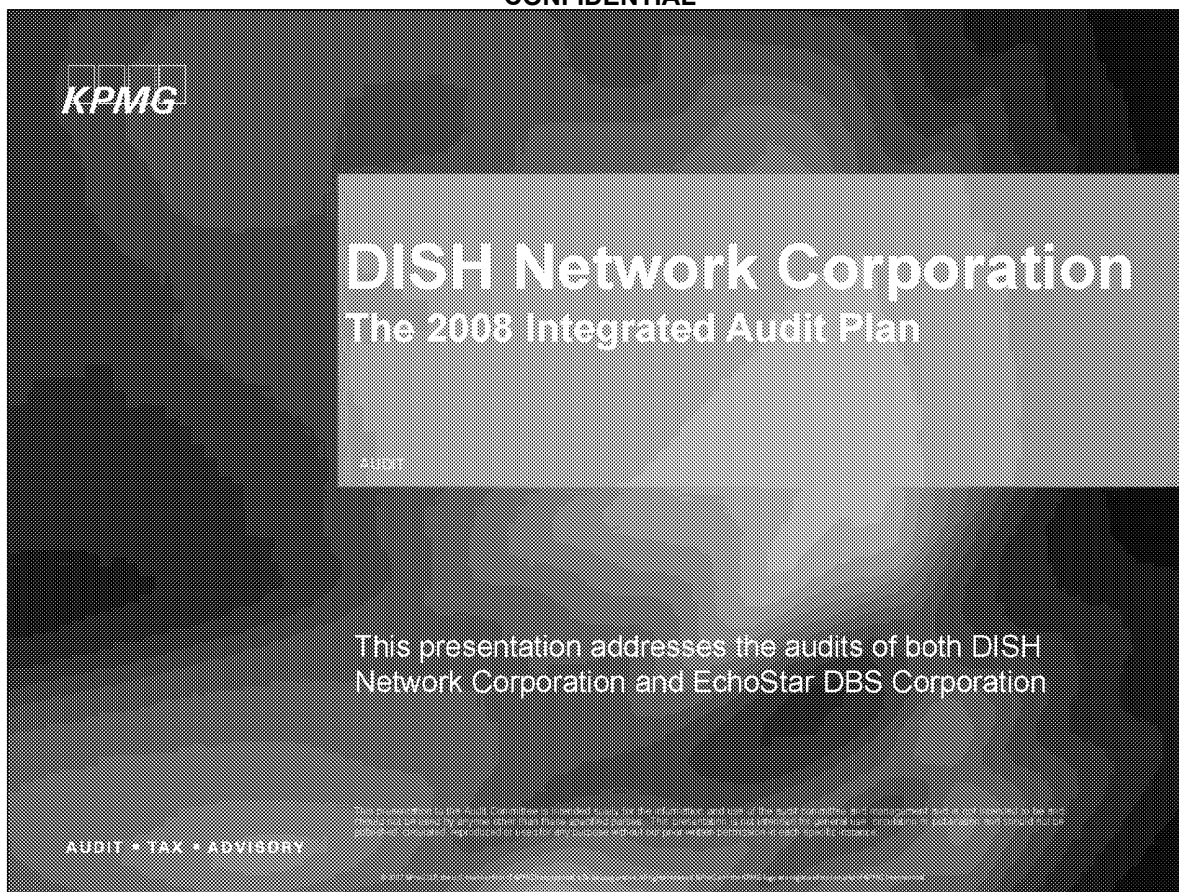
EXHIBIT 338

Electronically Filed
Mar 29 2021 06:24 p.m.
Elizabeth A. Brown
Clerk of Supreme Court

EXHIBIT 338

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The Notes pages are provided for use by Engagement Team members only and should not be provided to clients.

General Guidance:

This slide deck applies to integrated audits only. For financial statements audits for non-accelerated filers and non-issuers please refer to separate slide deck for "The Audit Plan".

This audit committee presentation contains a number of suggested alternative presentations of certain information. Engagement teams should modify or delete slides for their specific client circumstances.

Audit Plan - Contents

- **KPMG's Integrated Audit Methodology**
 - Management's Responsibilities
 - KPMG's Responsibilities
- **2008 KPMG Integrated Audit Overview**
 - Audit Scope
 - Audit Differences and Deficiencies
 - Audit Timeline and Deliverables
 - Audit Team
 - Involvement of Others
 - Approach to Fraud Risks
 - Auditing and Accounting Matters
 - KPMG LLP Ethics and Compliance Hotline



KPMG's Integrated Audit Methodology (IAM)

Compliance with applicable professional standards

Effective risk assessment and control evaluation

Continued emphasis on effective integration of financial statement audit and audit of internal control over financial reporting

Emphasis on critical nature of substantive procedures

Consistent audit methodology worldwide

Audit quality is our top priority



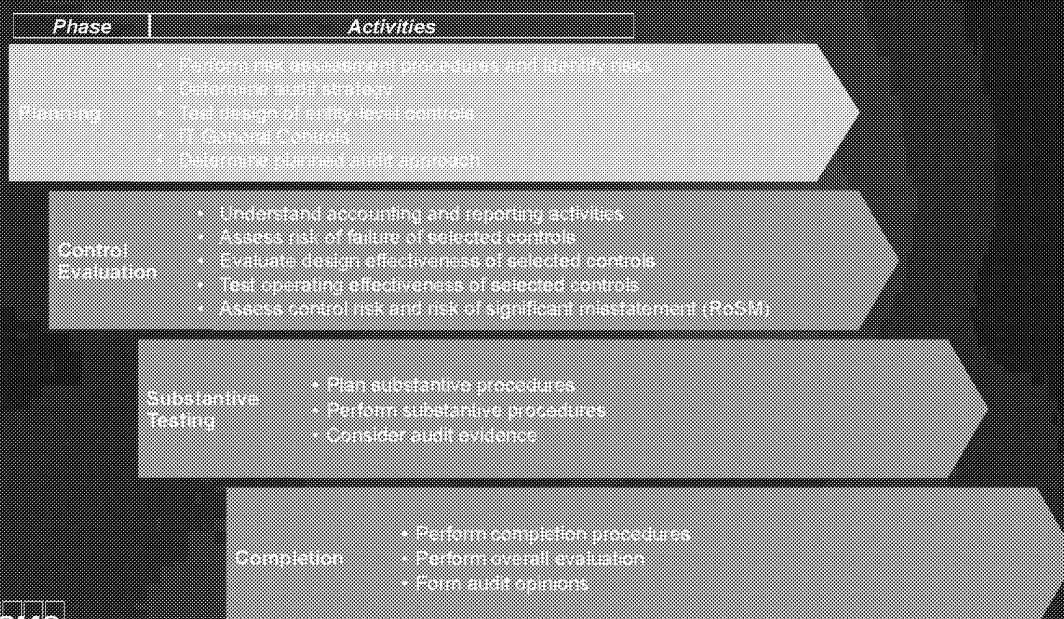
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KPMG's commitment to maintain high audit quality requires vigilance in making sure our audit complies with changing regulations and professional standards of the AICPA, PCAOB, SEC, etc. Evidence of our commitment is clear: KPMG has been an early adopter of many of the rules developed to rebuild confidence in financial reporting. The KPMG Audit Methodology (KAM) is our audit methodology that facilitates and enhances audit quality and provides the basis for all our audits. KPMG's Integrated Audit Methodology has been developed specifically for audits performed in accordance with PCAOB Standard No. 5 (AS 5) and employs a top-down approach to facilitate an efficient and effective integrated audit. With the issuance of AS 5 we took a fresh look at our integrated audit approach and made a number of substantive changes. We have embraced the flexibility permitted in the standard by allowing more auditor judgment and having less prescriptive rules.

For a multi-location audit with overseas operations, it is important to emphasize that we have one audit approach world wide.

KPMG's Integrated Audit Methodology

Four-phase audit workflow



4

The KPMG audit is not linear but is structured around Planning, Control Evaluation, Substantive Testing, and Completion. Planning - KPMG's planning considers the objective of focusing on those areas that present the greatest risk that your company's internal control will fail to prevent or detect a material misstatement in the financial statements.

During planning we develop an overall audit strategy for the expected conduct and scope of the integrated audit.

Our planning accomplishes this by focusing the scope of the audit on material weaknesses in internal control before they result in a material misstatement of the financial statements by employing techniques including using a top-down approach to planning, emphasizing the importance of auditing higher risk areas, calibrating the nature, timing and extent of testing based on risk, incorporating knowledge accumulated in previous years' audits into the assessment of risk and by using the work performed by others when appropriate.

Planning the nature, timing and extent of our integrated audit procedures is a cumulative, iterative process wherein we continually update our risk assessments based on the evidence we obtain. Our top-down approach to the integrated audit enables us to consider the cumulative evidence we have obtained at each successive step to plan and perform further audit procedures that effectively respond to our assessment of the risk that a material weakness in ICOFR or a material misstatement in the financial statements may exist. This allows us to design our tests of controls to simultaneously obtain sufficient evidence to support our audit opinion on ICOFR and our control risk assessments for purposes of the audit of the financial statements.

We use a top-down approach to select controls to test. We focus first on the financial statement level and understanding the overall risks to the audit of internal control over financial reporting (ICOFR), then on entity-level controls and other pervasive controls (e.g., IT controls), then on significant accounts and disclosures and their relevant assertions. We then verify our understanding of the risks in the company's processes and select for testing those controls that sufficiently address the assessed risk of material misstatement to each relevant assertion at the audit objective, transaction or application level. Knowledge obtained at each step guides us towards the higher risk areas within the next succeeding

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level of controls, directing our attention to accounts, disclosures and assertions that present a reasonable possibility of material misstatement to the financial statements and related disclosures. When effectively executing a top-down approach in an integrated audit, we minimize the likelihood of testing redundant or irrelevant controls and direct commensurate audit effort toward those procedures designed and performed to respond to the most significant financial statement risks.

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Management's Responsibilities

- **General Responsibilities**
 - Adopting sound accounting policies
 - Fairly presenting the financial statements in conformity with generally accepted accounting principles
- **ICOFR Specific Responsibilities**
 - Accept responsibility for establishing and maintaining adequate ICOFR
 - Identify the framework used to evaluate ICOFR (e.g., COSO)
 - Present a written assessment regarding effectiveness of ICOFR in its annual report, including disclosure of any material weakness identified by management
 - Include in annual report a statement that the registered public accounting firm has issued a report on the company's ICOFR



The financial statements are management's responsibility. The auditor's responsibility is to express an opinion on the financial statements. Management is responsible for adopting sound accounting policies and for establishing and maintaining internal control that will, among other things, initiate, authorize, record, process and report transactions (as well as events and conditions) consistent with management's assertions embodied in the financial statements. The company's transactions and the related assets, liabilities, and equity are within the direct knowledge and control of management. The auditor's knowledge of these matters and internal control is limited to that acquired through the audit. Thus, the fair presentation of the financial statements in conformity with generally accepted accounting principles is an implicit and integral part of management's responsibility. The independent auditor may make suggestions about the form or content of the financial statements. However, the auditor's responsibility for the financial statements we have audited is confined to the expression of our opinion. [AU 110.03]

If we conclude that management has not fulfilled its responsibilities, then we communicate in writing to management and the audit committee that the audit of ICOFR cannot be satisfactorily completed and that we are required to disclaim an opinion.

Note: Responsibilities related to fraud and KPMG's related fraud approach is discussed in detail later in this presentation.

Management's Responsibilities (cont'd)

- **Provide written representations to the auditor:**
 - Management acceptance of responsibility for establishing and maintaining effective ICOFR
 - Management acknowledgment that it performed an evaluation and made an assessment of the effectiveness of the company's ICOFR specifying the control criteria
 - Statement that management did not use the auditor's procedures performed during the audits of ICOFR or the financial statements as part of the basis for its assessment of the effectiveness of ICOFR
 - Statement of management's conclusion, as set forth in their assessment, about the effectiveness of ICOFR based on the control criteria as of the specified date
 - Statement that management disclosed to the auditor all deficiencies in design or operation of ICOFR identified as part of their evaluation, including a separate disclosure of significant deficiencies and material weaknesses in ICOFR
 - Any fraud resulting in a material misstatement to the company's financial statements and any other fraud that does not result in a material misstatement to the company's financial statements but involves senior management or other employees who have a significant role in the company's ICOFR
 - Whether control deficiencies identified and communicated to the audit committee during previous engagements have been resolved, and specifically identifying any that have not, and
 - Whether there were, subsequent to the date being reported on, any changes in ICOFR or other factors that might significantly affect ICOFR, including any corrective action taken by management with regard to significant deficiencies and material weaknesses



The management representations included on this slide are those that are specifically included in AS 5.

We have a responsibility to obtain these representations from management. The failure to obtain written representations from management, including management's refusal to furnish them, constitutes a limitation on the scope of the audit.

When the scope of the audit is limited, KPMG either withdraws from the engagement or disclaims an opinion. Additionally, we evaluate the effects of management's refusal on our ability to rely on other representations, including those obtained in the audit of the company's financial statements.

KPMG's Responsibilities

- We have a responsibility to conduct our audit in accordance with professional standards
- We comply with the ethical standards of the CPA societies, state boards of accountancy, the SEC (or other regulators), and the PCAOB
- We plan and perform our audit with an attitude of professional skepticism
- In carrying out this responsibility, we plan and perform the audit to obtain reasonable – not absolute – assurance about whether the financial statements are free of material misstatement and whether ICOR was maintained in all material respects
- We have no responsibility to obtain reasonable assurance that misstatements that are not material are detected



The independent auditor also has a responsibility to his profession, the responsibility to comply with the standards accepted by his fellow practitioners. In recognition of the importance of such compliance, the AICPA has adopted, as part of its Code of Professional Conduct, rules which support the standards and provide a basis for their enforcement. [AU 110.10]

We comply with the firm's Statement of Principles, the rules and regulations of the Code of Professional Conduct of the AICPA, and the ethical standards of the state CPA societies, state boards of accountancy, the SEC and other governmental agencies that regulate the business of our clients and which may use our reports a part of their evaluation of client compliance with applicable laws and regulations, and the PCAOB. Derived from KAM 2313.1US1]

The auditor should plan and perform an audit with professional skepticism recognizing that circumstances may exist that cause the financial statements to be materially misstated. [KAM 2357]

An attitude of professional skepticism means the auditor makes a critical assessment, with a questioning mind, of the validity of audit evidence obtained and is alert to audit evidence that contradicts or brings into question the reliability of documents and responses to inquiries and other information obtained from management and the audit committee or management representations. [KAM 2358US0.1]

In planning and performing an audit, the auditor neither assumes that management is dishonest nor assumes unquestioned honesty. Accordingly, representations from management are not a substitute for obtaining sufficient appropriate audit evidence to be able to draw reasonable conclusions on which to base our audit opinion. [2358.1]

Our audit responsibility is limited to material misstatements.

We are prepared to discuss how we have defined "material" for the audit.

We are prepared to respond to appropriate questions regarding our determination of materiality and the scopes used in our work.

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The auditor's objective in an audit of internal control over financial reporting is to express an opinion on the effectiveness of the company's internal control over financial reporting. Because a company's internal control cannot be considered effective if one or more material weaknesses exist, to form a basis of expressing an opinion, the auditor must plan and perform the audit to obtain competent evidence that is sufficient to obtain reasonable assurance about whether material weaknesses exist as of the date specified in management's assessment. A material weakness in internal control over financial reporting may exist even when financial statements are not materially misstated. (AS 5 p 3)

In planning an audit, however, the we are not required to search for deficiencies that, individually or in combination, are less severe than a material weakness.

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KPMG's Responsibilities

- **In an integrated audit of internal control over financial reporting and the financial statements, we design testing of controls to accomplish the objectives of both audits simultaneously**
 - To obtain sufficient evidence to support the auditor's opinion on internal control over financial reporting as of year-end, and
 - To obtain sufficient evidence to support the auditor's control risk assessments for purposes of the audit of the financial statements
- **In addition to our opinion on ICOFR, we communicate to you in writing all significant deficiencies and material weaknesses in internal control identified in the audit and report to management all deficiencies noted during our audit**



The audit of ICOFR should be integrated with the audit of the financial statements. The objectives of the audits are not identical, however, and the auditor must plan and perform the work to achieve the objectives of both audits.

We have no requirement to evaluate and opine on management's assessment, however, KPMG will obtain an understanding of management's work to determine the impact on our risk assessment and our ability to use the work of others.

We may only form an opinion when there have been no restrictions on the scope of our work. A scope limitation would require us to disclaim an opinion or withdraw from the engagement.

Once we have formed our opinion on the effectiveness of ICOFR, we then evaluate the presentation of the elements that management is required, under the SEC's rules, to present in its annual report on internal control over financial reporting.

Audit Scope

Scope of work	Audit of internal control over financial reporting that is integrated with an audit of financial statements (DISH only – EDBS does not require an auditor opinion on ICOFR for 2008)
Applicable financial reporting framework	Generally Accepted Accounting Principles (US) Rules and regulations of the United States Securities and Exchange Commission (SEC)
Applicable auditing standards	Standards of the Public Company Accounting Oversight Board (US)
Applicable internal control framework	COSO
Other terms of engagement	We have been engaged to perform SAS 100 quarterly reviews of interim financial information for the Company. Procedures performed during these reviews that are applicable to year-end integrated audit requirements will be utilized in our audit strategy and approach.



The engagement scope is determined by the financial reporting and auditing frameworks, as well as industry specific or regulatory requirements related to financial reporting, if any, relevant to our audit. [KAM 3106]

With regard to the engagement scope, during Planning, we consider the following: [KAM 3107US1]

applicable financial reporting framework, including applicable laws, regulations, and GAAP

Legislative and regulatory requirements often determine the applicable financial reporting framework to be used by management in preparing the entity's financial statements. In most cases, the applicable financial reporting framework will be that of the jurisdiction in which the entity is registered or operates and we are based, and we and the entity will have a common understanding of that framework. In some cases there may be no local financial reporting framework, in which case the entity's choice will be governed by local practice, industry practice, user needs, or other factors.

For example, the entity's competitors may apply International Financial Reporting Standards (IFRS) and the entity may determine that IFRS are also appropriate for its financial reporting requirements.

applicable auditing standards, including applicable laws, regulations

For example, International Standards on Auditing (ISA), and/or laws or regulations determining those standards.

industry specific requirements related to financial reporting

We consider whether local regulations specify certain financial reporting requirements for the industry in which the entity operates, since the financial statements may be materially misstated in the context of the applicable financial reporting framework if management fails to prepare the financial statements in accordance with such regulations.

For example, additional accounting or financial reporting rules for financial institutions.

regulatory requirements related to financial reporting

For example, regulations on accounting or financial reporting required by the Securities & Exchange Commission (SEC) or a stock exchange.

other terms of the engagement to be considered in the audit strategy, and

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For example, specific requirements as set forth in the engagement letter, such as deliverables in addition to the audit report on the financial statements, timing requirements, or expected communications to management or the audit committee.

other information that will include financial statements or our report to be read as part of our audit.

For example, regulatory filing documents of public companies, such as the Form 10-K for an entity subject to regulation by the SEC.

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Materiality

- Professional standards require that we exercise professional judgment when we consider materiality and its relationship with audit risk when determining the nature, timing and extent of our audit procedures, and when evaluating the effect of misstatements
- The assessment of materiality is a matter of our professional judgment
- Information is material if its omission or misstatement could influence the economic decisions of users taken on the basis of the financial statements. Materiality depends on the size and nature of the item or error judged in the particular circumstances of its omission or misstatement



10

Our audit responsibility is limited to material misstatements.

We are prepared to discuss how we have defined “material” for the audit.

We are prepared to respond to appropriate questions regarding our determination of materiality and the scopes used in our work.

Engagement teams should not communicate Materiality for Planning Purposes, Significant Misstatement Threshold and Audit Difference Posting Threshold to our client's in writing but may communicate them orally.

The auditor should consider audit risk and materiality both in (a) planning the audit and designing auditing procedures and (b) evaluating whether the financial statements taken as a whole are presented fairly, in all material respects, in conformity with generally accepted accounting principles. The auditor should consider audit risk and materiality in the first circumstance to obtain sufficient competent evidential matter on which to properly evaluate the financial statements in the second circumstance. [AU312.12]

Matters communicated may include the following ... (a) How the auditor proposes to address the significant risks of material misstatement, whether due to fraud or error ... (c) the concept of materiality in planning and executing the audit, focusing on the factors considered rather than on specific thresholds or amounts. [Derived from KAM 2847.1US2]

In planning the audit of internal control over financial reporting, we use the same materiality considerations we would use in planning the audit of the company's annual financial statements.

Significant Deficiencies and Material Weaknesses

- **Material weakness** – a deficiency, or combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the company's annual or interim financial statements will not be prevented or detected on a timely basis
- **Significant deficiency** – a deficiency, or combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those responsible for oversight of the company's financial reporting



We must evaluate the severity of each deficiency that comes to our attention to determine whether the deficiencies, individually or in combination are material weaknesses as of the date of management's assessment.

In planning and performing our audit, however, we are not required to search for deficiencies that, individually or in combination, are less severe than a material weakness.

A deficiency in ICOFR exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions to prevent or detect misstatements on a timely basis. Engagement teams use their judgment based on their specific facts and circumstances to evaluate the severity of identified deficiencies. Deficiencies in a company's internal control may rise to a significant deficiency or a material weakness. The severity of a deficiency triggers different professional responsibilities with respect to reporting and communication.

Criteria used to determine if a deficiency is significant

- **Consider management's significance criteria**
- **Considerations of indicators of material weaknesses**
 - Deficiencies evaluated and not determined to be material are then evaluated for significance
- **Consider what those charged with oversight of the company's financial reporting processes wish to be informed about**
 - Deficiencies in a specific area
 - Cumulative number of deficiencies in a process



Whether a deficiency is important enough to merit attention by those responsible for oversight of the company's financial reporting is a matter of professional judgment. In some cases, those responsible for oversight of the company's financial reporting may want to be informed of deficiencies that we otherwise would not expect to communicate. Discussion points for engagement teams might include:

whether those responsible for oversight of the company's financial reporting process have a quantitative minimum potential magnitude and whether a lower threshold applies to certain significant accounts and disclosures and relevant assertions or certain locations

whether deficiencies identified through consideration of the indicators of a material weakness are to be considered significant deficiencies, if they are not a material weakness but still represent deficiencies

whether they wish to be informed about deficiencies in a specific area, and

whether those responsible for oversight of the company's financial reporting process wish to be informed if any process has a cumulative number of deficiencies.

For example, if greater than 5 deficiencies exist in any process.

Engagement teams discuss early with those responsible for oversight of the company's financial reporting the criteria to be used in evaluating whether a deficiency is a significant deficiency.

Audit Timeline - Overview

April - June	July - August	September - November	December - January	February	March - May
<ul style="list-style-type: none"> Perform first quarter review Determine the audit strategy Perform risk assessment procedures Identify financial statement and assertion level fraud risks Perform analysis of business issues and identification of audit focus areas Coordinate with Internal Audit to outline testing Perform walkthroughs and test of design of controls over financial reporting 	<ul style="list-style-type: none"> Perform second quarter review Present audit plan Perform assessment of residual audit risk and planning of substantive audit procedures Perform walkthroughs and test of design of controls over financial reporting Consider impact of entity-level controls to determine process level controls to test 	<ul style="list-style-type: none"> Perform third quarter review Test Entity-Level Controls and IT General Controls Perform tests of operating effectiveness of controls over financial reporting Perform interim substantive procedures Discuss key issues and deficiencies identified with management Inventory site visits 	<ul style="list-style-type: none"> Perform fourth quarter review Perform substantive audit procedures Perform analytical procedures to roll forward interim account balances to year end Financial statement audit clearance meetings with management Perform roll forward of internal control testing Form audit conclusions Perform test of operating effectiveness of controls over financial reporting 	<ul style="list-style-type: none"> Perform Completion procedures Perform overall evaluation Attend Audit Committee meeting and perform required communications Clearance of financial statement disclosures (Form 10-K filing) Perform test of operating effectiveness of controls over financial reporting Form and issue audit opinions Discuss key issues and deficiencies identified with management 	<ul style="list-style-type: none"> Attend Audit Committee meeting and perform required communications Debrief on audit process

Year round liaison with the Company's audit committee and management
Continuous identification and resolution of key risks and issues



13

The dates used in the above calendar assume a calendar year-end and is for example purposes only. Engagement teams should modify timing for their client specific situation.

This template is focused on planned procedures. Emphasize that KPMG performs risk assessment and audit procedures throughout the year.

When discussions of matters included in the overall audit strategy or audit plan occur, care is required in order to not compromise the effectiveness of the audit. For example, we consider whether discussing the nature and timing of detailed audit procedures with management compromises the effectiveness of the audit by making the audit procedures too predictable. [KAM 3199]

Reports and Other Deliverables

Audit Reports	<ul style="list-style-type: none">▪ Auditors' report on the consolidated financial statements of DISH Network Corporation as of and for the year ended 12/31/08▪ Auditors' report on the effectiveness of internal control over financial reporting of DISH Network Corporation as of 12/31/08▪ Auditors' report on the consolidated financial statements of EchoStar DBS Corporation as of and for the year ended 12/31/08
Other deliverables	<ul style="list-style-type: none">▪ Required SAS 114 communications



The engagement team is to modify reports and deliverables for their client specific circumstances.

KPMG Audit Team

Team member	Role	Contact details
Jason Waldron	Lead Engagement Partner with overall authority and responsibility for the audit engagement and key conclusions reached by the engagement team on all accounting and auditing matters	Phone: 303-382-7040 Cell: 303-921-0690 Fax: 303-484-7559 E-mail: jwaldron@kpmg.com
Blaine Versaw	Engagement Partner , supporting the lead partner on execution of the audit, including specific audit areas and technical accounting matters	Phone: 303-382-7024 Cell: 303-717-7907 Fax: 212-954-5450 E-mail: bversaw@kpmg.com
Jerry Mittelder*	SEC Reviewing Partner , reviews all reports and other information on which KPMG will opine or attest, to help ensure that the form, content and disclosures meet the latest firm, SEC and other professional standards and regulatory requirements	Phone: 214-840-4530 Fax: 303-484-7392 E-mail: jmittelder@kpmg.com
Mike Keys	Client Service Partner , responsible for ensuring the highest level of client service to Dish Network	Phone: 303-295-8877 E-mail: mkeys@kpmg.com
Brad Christensen*	Engagement Senior Manager , serves as the day-to-day audit liaison between DISH and KPMG	Phone: 303-382-7133 Cell: 303-808-3808 Fax: 303-484-5312 Email: bchristensen@kpmg.com

*Indicates returning member of engagement team



15

Note to engagement teams, the organization chart to the right of the table has been created outside of power point. In order to create a similar organization chart for your specific engagement you should create a organization chart in excel and import it into power point.

Engagement teams may want to use the previous slide as an alternative for this slide and the following slide.

KPMG Audit Team (cont.)

Team member	Role	Contact details
Keith Schlant*	Information Risk Partner , obtains an understanding of, and assists the audit team in performing procedures over, the computer information systems	Phone: 303-382-7050 Cell: 303-810-6262 Fax: 303-484-7512 Email: kkschlant@kpmg.com
Steve Faggella	Tax Partner , coordinates the review of the Company's income tax status, tax provision, and financial statement presentation of the tax position	Phone: 303-295-5551 Cell: 303-588-9594 Fax: 303-484-3741 Email: sfaggella@kpmg.com
Peter Brown*	Forensics, Managing Director , assists in the planning, coordinating, and execution of fraud-related procedures as required by SAS 99 and AS 5.	Phone: 213-955-8780 Cell: 310-612-9388 Fax: 213-652-0725 Email: pwbrown@kpmg.com

*Indicates returning member of engagement team



See notes prior slide.

Involvement of Others – Internal Audit and Others Under the Direction of Management or Audit Committee

- **Potential Involvement of Others**
 - Audit of Internal Control Over Financial Reporting
 - Internal Audit
 - Other Company Personnel
 - Third parties working under the direction of management or the Audit Committee
 - Walkthrough in ICOFR – must be direct assistance mode
 - Financial Statement Audit Substantive Procedures
 - Internal Audit – to be utilized in a direct assistance mode



For the audit of internal control, we may use the assistance of internal audit, other company personnel and third parties working under the direction of management or the audit committee.

For substantive procedures, we may only use the assistance of internal audit.

Key components we consider in connection with the involvement of IA and others under the direction of management or the audit committee in our audit include: (1) Consideration of competence and objectivity of IA and others under the direction of management or the audit committee (2) Consideration of IA's audit plan as KPMG develops its audit plan (3) Review of relevant IA and others under the direction of management or the audit committee's work papers by KPMG audit team (4) Review of audit reports issued by IA (5) Determination of areas in which we intend to use the results of tests performed by IA and others under the direction of management or the audit committee to alter the nature, timing, and extent of our procedures (6) Determination of areas in which IA will provide direct assistance to KPMG

When internal audit and others under the direction of management or the audit committee are relevant to our audit, we make an assessment of the internal audit department and others by obtaining information about such matters as: [Derived from KAM 2200US0.1]

The nature and extent of the internal audit function's assignments (including considerations of internal audit's tentative plan for the period)

Whether management acts on internal audit's reports and recommendations and how this is evidenced

The technical competence of internal audit

The due professional care of internal audit, especially whether their work is adequately planned, supervised and reviewed

The organizational status of the individuals responsible for the work of others in testing controls,

Policies to maintain the individual's objectivity about the areas being tested.

Involvement of Others – External Experts

External expert	Bear Creek Asset Management (BCAM)
Significant account / issue	Marketable Investment Securities
Description of work / output	Assistance in determination of the valuation of certain of DISH Network Corporation's investments
Timing	Quarterly Reviews and Substantive Testing Phase



18

The engagement team is to modify the slide for their client specific circumstances.

An external expert is a person or firm employed by the entity and not by KPMG or contracted by the company or by KPMG, possessing special skills, knowledge and experience in a particular field, other than accounting and auditing. [KAM 3273]

When determining the need to use the work of an expert, we consider: [KAM 3275]

the engagement team's knowledge and previous experience of the matter being considered

The risk of material misstatement based on the nature, complexity and materiality of the matter being considered, and

The quantity and quality of other audit evidence expected to be obtained

We communicate with management regarding the scope of the external expert's work, including matters such as: [KAM 3289]

- the objectives and scope of the work to be performed by the external expert
- the specific matters we expect the external expert's report to cover, and
- our intended use of the external expert's work in forming our audit opinion.

When we plan to use the work of an external expert employed or contracted by the entity, we evaluate the expert's professional competence and objectivity. [KAM 2158]

We should obtain sufficient appropriate audit evidence that the scope of the expert's work is adequate for the purposes of the audit. [KAM 3287]

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When using the work performed by an expert, we should obtain sufficient appropriate audit evidence that such work is adequate for the purposes of the audit. [KAM 3284]

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Involvement of Others – External Experts

External expert	Deloitte & Touche USA LLP
Significant account / issue	Income tax receivable/payable, deferred tax assets/liabilities and tax benefit/expense
Description of work / output	Assistance in preparation of the quarterly and year-end income tax accruals in accordance with SFAS 109, <i>Accounting for Income Taxes</i>
Timing	Quarterly Reviews and Substantive Testing Phase



The engagement team is to modify the slide for their client specific circumstances.

An external expert is a person or firm employed by the entity and not by KPMG or contracted by the company or by KPMG, possessing special skills, knowledge and experience in a particular field, other than accounting and auditing. [KAM 3273]

When determining the need to use the work of an expert, we consider: [KAM 3275]

the engagement team's knowledge and previous experience of the matter being considered

The risk of material misstatement based on the nature, complexity and materiality of the matter being considered, and

The quantity and quality of other audit evidence expected to be obtained

We communicate with management regarding the scope of the external expert's work, including matters such as: [KAM 3289]

- the objectives and scope of the work to be performed by the external expert
- the specific matters we expect the external expert's report to cover, and
- our intended use of the external expert's work in forming our audit opinion.

When we plan to use the work of an external expert employed or contracted by the entity, we evaluate the expert's professional competence and objectivity. [KAM 2158]

We should obtain sufficient appropriate audit evidence that the scope of the expert's work is adequate for the purposes of the audit. [KAM 3287]

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When using the work performed by an expert, we should obtain sufficient appropriate audit evidence that such work is adequate for the purposes of the audit. [KAM 3284]

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Involvement of Others – Service Organizations

Service Organization	<ul style="list-style-type: none"> CSG Systems
Significant account	<ul style="list-style-type: none"> Revenue Accounts Receivable Deferred Revenue Subscriber Counts
Description of services	EchoStar Corporation primarily uses CSG for billing and collection services
Audit procedures	<p>Obtain the CSG Type II SAS 70 report for periods 10/1/07 to 9/30/08 and related gap letter for the period of 10/1/08 to 12/31/08, and perform the following:</p> <ul style="list-style-type: none"> Ensure that the CSG SAS 70 report is a Type II report and is unqualified Inspect the CSG SAS 70 report and assess the extent to which we can rely upon the report Inspect the client control considerations from the CSG SAS 70 report and ensure that they are properly addressed by the Company Inspect the CSG SAS 70 report gap letter, verify that it covers the period of 10/1/08 to 12/31/08, and note the effect of any significant changes
Timing	Substantive Testing Phase

KPMG

20

The engagement team is to modify the slide for their client specific circumstances.

In obtaining an understanding of the entity and its environment, we should determine the significance of service organization activities to the entity and the relevance to the audit. [ISA 402.5] [KAM 2115]

If a company obtains services from another organization that is part of the company's information system and, accordingly, is part of the company's ICOFR, we consider the portion of the company's ICOFR performed at the service organization and the interaction of these controls with the activities and controls at the company. We may apply the relevant concepts described in AU sec 324, Service Organizations, to the ICOFR audit.

If the service organization's services are part of a company's information system, then they are part of the information and communication component of the company's ICOFR. When the service organization's services are part of a company's ICOFR, we should include the activities of the service organization in determining the evidence required to support our audit opinion.

When a service organization's services are part of a company's information system, but we are not relying upon controls at the service organization, we are not required to perform procedures to evaluate the service organization.

AU sec 324 .07 through .16 describes the procedures that we should perform with respect to the activities performed by the service organization. The procedures include:

obtaining an understanding of the controls at the service organization that are relevant to the company's internal control and the controls at the user organization over the activities of the service organization (which we document in the Audit Program(s) or IT General Controls Program(s)), and

obtaining evidence that the controls that are relevant to our opinion are operating effectively (which we document in the Audit Program(s) or IT General Controls Program(s)) or the Evaluation of Service Organization Function).

We evaluate the activities of the service organization in determining the nature, timing, and extent of evidence required to determine whether these controls are operating effectively.

CONFIDENTIAL

The extent of our use of a service auditor's report depends on several factors, including the extent of the service organization's business that is related to our client.

A service auditor's report on controls placed in operation at the service organization may be helpful in providing an understanding of the ICOFR. Such a report, however, may not provide sufficient evidence of the operating effectiveness of the relevant controls for purposes of the integrated audit.

CONFIDENTIAL

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008150

Confidential

SLC_ DNC_Investigation_0008889

TX 102-008579

Involvement of Others – Service Organizations

Service Organization	<ul style="list-style-type: none"> ADP – ProBusiness division ADP – Payroll Tax division (Collectively known as "ADP")
Significant account	<ul style="list-style-type: none"> Payroll expense Accrued payroll
Description of services	EchoStar Corporation primarily uses ADP – ProBusiness, and ADP – Payroll Tax for payroll processing
Audit procedures	Obtain the ADP Type II SAS 70 report for periods 10/1/07 to 3/31/08 and 4/1/08 to 9/30/08 and related gap letter for the period of 10/1/08 to 12/31/08 and perform the following: <ul style="list-style-type: none"> Ensure that the ADP SAS 70 report is a Type II report and is unqualified Inspect the ADP SAS 70 report and assess the extent to which we can rely upon the report Inspect the client control considerations from the ADP SAS 70 report and ensure that they are properly addressed by the Company Inspect the ADP SAS 70 report gap letter, verify that it covers the period of 10/1/08 to 12/31/08, and note the effect of any significant changes
Timing	Substantive Testing Phase



21

The engagement team is to modify the slide for their client specific circumstances.

In obtaining an understanding of the entity and its environment, we should determine the significance of service organization activities to the entity and the relevance to the audit. [ISA 402.5] [KAM 2115]

If a company obtains services from another organization that is part of the company's information system and, accordingly, is part of the company's ICOFR, we consider the portion of the company's ICOFR performed at the service organization and the interaction of these controls with the activities and controls at the company. We may apply the relevant concepts described in AU sec 324, Service Organizations, to the ICOFR audit.

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CONFIDENTIAL

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Confidential

SLC_ DNC_Investigation_0008891

TX 102-008581

Involvement of Others – Service Organizations

Service Organization	Fidelity
Significant account	<ul style="list-style-type: none"> Non-cash, stock-based compensation expense, Stock-based compensation disclosure
Description of services	EchoStar Corporation primarily uses Fidelity for processing and maintaining the records of employees' stock plans
Audit procedures	<p>Obtain the Fidelity Type II SAS 70 report for the period 10/1/07 to 9/30/08 and related gap letter for the period of 10/1/08 to 12/31/08 and perform the following:</p> <ul style="list-style-type: none"> Ensure that the Fidelity SAS 70 report is a Type II report and is unqualified Inspect the Fidelity SAS 70 report and assess the extent to which we can rely upon the report Inspect the client control considerations from the Fidelity SAS 70 report and ensure that they are properly addressed by the Company Inspect the Fidelity SAS 70 report gap letter, verify that it covers the period of 10/1/08 to 12/31/08, and note the effect of any significant changes
Timing	Substantive Testing Phase



22

The engagement team is to modify the slide for their client specific circumstances.

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CONFIDENTIAL

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Management and Audit Committee Fraud Related Responsibilities

	Management	Audit Committee
Adopt sound accounting policies	√	
Establish and maintain internal control, including controls to prevent, deter and detect fraud	√	√
Establish proper tone/culture/ethics	√	√
Report on the effectiveness of the company's internal controls over financial reporting	√	
Oversight of financial reporting process	√	√



Note – 5 slides related to fraud have been included. Depending on the client circumstances, previous communications with the audit committee and the status of our work related to addressing fraud, the engagement team may decide to condense the discussion related to fraud at the audit planning meeting.

SAS 99 focuses on the auditor's consideration of fraud in an audit of financial statements, however, it is management's responsibility to design and implement programs and controls to prevent, deter and detect fraud. That responsibility is described more fully in AU sections 110.03 and 316.04.

Emphasize that management (and through its oversight, the audit committee), not KPMG, has primary responsibility to prevent, deter and detect fraud.

PCAOB Standard No. 5 includes the following requirement relating to communications when the auditor may become aware of fraud or possible illegal acts:

"84. When auditing internal control over financial reporting, the auditor may become aware of fraud or possible illegal acts. In such circumstances, the auditor must determine his or her responsibilities under AU sec. 316, Consideration of Fraud in a Financial Statement Audit, AU sec. 317, Illegal Acts by Clients, and Section 10A of the Securities Exchange Act of 1934." (AS 5 p 84)

KPMG's Responsibilities Related to Fraud

- Our responsibility is to conduct the audit in accordance with generally accepted auditing standards and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by fraud or error
- Because of the nature of audit evidence and the characteristics of fraud, we are able to obtain reasonable, but not absolute, assurance that material misstatements are detected
- In an audit of ICOFR, we evaluate whether the company's controls sufficiently address identified risks of material misstatement due to fraud and controls intended to address the risk of management override of other controls



24

The objective of an audit of financial statements is to enable us to express an opinion whether the financial statements are prepared, in all material respects, in accordance with GAAP. Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements of the financial statements will not be detected, even though the audit is properly planned and performed in accordance with GAAS or auditing standards of the PCAOB. [7012US1]

An audit of financial statements is designed to provide reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether caused by fraud or error. We cannot obtain absolute assurance that material misstatements in the financial statements will be detected because of such factors as the use of judgment, the use of testing, the inherent limitations of internal control and the fact that much of the audit evidence available to us is persuasive rather than conclusive in nature. [KAM 7013US1]

When planning and performing the audit of internal control over financial reporting, the auditor should take into account the results of his or her fraud risk assessment. As part of identifying and testing entity-level controls and selecting other controls to test we evaluate whether the company's controls sufficiently address identified risks of material misstatement due to fraud and controls intended to address the risk of management override of other controls.

The auditor's objective in an audit of internal control over financial reporting is to express an opinion on the effectiveness of the company's internal control over financial reporting. Because a company's internal control cannot be considered effective if one or more material weaknesses exist, to form a basis for expressing an opinion, the auditor must plan and perform the audit to obtain competent evidence that is sufficient to obtain reasonable assurance about whether material weaknesses exist as of the date specified in management's assessment. A material weakness in internal control over financial reporting may exist even when financial statements are not materially misstated. [AS 5 p3]

Fraud Approach – Some of What We Consider

Incentives/Pressures <ul style="list-style-type: none"> • Business pressures • Internal pressures • Third party pressures • Communications to public • Incentive compensation • Financial interests 	Opportunities (easiest to commit / hardest to detect) <ul style="list-style-type: none"> • Identified financial statement or assertion level fraud risks • Account balances or classes of transactions • Particular operating locations or business segments • Related party or significant unusual transactions • Ineffective controls or oversight
Attitudes/Rationalizations <ul style="list-style-type: none"> • Integrity • Attitudes toward selection and implementation of accounting policies • Attitudes toward internal control over financial reporting 	Knowledge of Suspected or Alleged Fraud <ul style="list-style-type: none"> • Non-compliance with ethical standards • Identified management misconduct or override of controls • Disclosures related to applicable regulations • Reported suspected or alleged fraud or misconduct



Engagement teams may use other slides in this section as an alternative to this slide.

This slide focuses on the “fraud triangle” – incentives/pressures, opportunities and attitudes/rationalizations – that is included in SAS 99 and Attachment 1 to the Audit Program for Specific Topics – Integrated - Fraud.

Fraud Approach – Some of the Ways KPMG May Address Fraud Risks in the Audit

Identification of fraud risks

- Perform risk assessment procedures to identify fraud risks, both at the financial statement level and at the assertion level
- Discuss among the audit team the susceptibility to fraud
- Inquire of management, audit committee and others
- Evaluate broad programs/controls that prevent, deter, and detect fraud

Response to identified fraud risks

- Evaluate design of mitigating controls
- Test effectiveness of controls
- Address revenue recognition and risk of management override of controls
- Perform specific substantive audit procedures (incorporate elements of unpredictability)
- Evaluate audit evidence
- Communicate to management and audit committee



26

Procedures related to the client's 'broad programs' and controls to prevent, deter and detect fraud include:

Understanding the specific programs and controls that promote a culture of honesty and ethical values by senior management

Understanding programs and controls for reporting and responding to instances of misconduct or unethical behavior.

Emphasize that these procedures are designed to understand the client's programs and controls. The procedures are not designed to evaluate the operating effectiveness of specific controls and do not include tests of detail to identify incidents of management misconduct. If an audit of internal control over financial reporting is performed, the operating effectiveness of the broad controls are tested.

There may be an "expectation gap" that our audit approach will discover management "misconduct". Indicate that detection of management "misconduct" is not our responsibility under GAAS.

Controls that might address the risks of material misstatement due to fraud and controls intended to address the risk of management override include the following:

Controls over significant, unusual transactions, particularly those that result in late or unusual journal entries;

Controls over journal entries and adjustments made in the period-end financial reporting process;

Controls over related party transactions;

Controls related to significant management estimates; and

Controls that mitigate incentives for, and pressures on, management to falsify or inappropriately manage financial results.

(AS 5 p14)

If we identify deficiencies in controls designed to prevent or detect fraud during the audit of internal control over financial reporting, we take into account those deficiencies when developing our response to risks of material misstatement during the financial statement audit, as provided in AU sec. 316.44 and .45.

Preliminary Risk Assessment - Fraud

Fraud Risk	Possible financial statement impact
Management, the board of directors or audit committee members have significant financial interest in the entity which may increase the pressure to improve financial performance.	Management override that may lead to an intentional misstatement in the financial statements
Risk of misstatement relating to revenue recognition – presumed by SAS 99	Overstatement of revenue and accounts receivable / unbilled revenue
Risk of management override of controls – presumed by SAS 99	Journal entries and adjustments Significant accounting estimates Significant unusual transactions
Hidden commitments and contingencies that may impact financial disclosures	Disclosures may not be in accordance with U.S. GAAP
Fraudulent accounting for significant related party transactions	Overstatement of revenue and/or understatement of expenses Disclosures may not be in accordance with U.S. GAAP



27

This slide is included to meet the requirement of Procedure 16 of the Audit Program for Specific Topics – Integrated - Fraud to communicate identified financial statement and assertion level fraud risks as well as the general nature of our audit response to such risks.

If we have identified financial statement fraud risks at this stage of the audit, we may wish to begin our communication of such risks to the audit committee at this time. Note: even if we have not yet made significant progress in completing Planning, we may have identified financial statement level fraud risks in completing KRisk.

Financial statement fraud risks are risks that are pervasive to the financial statements as a whole that may result in a material misstatement due to fraud.

If management has made a fraud risk assessment, it may be preferable for management to present its assessment before KPMG. Thus, the above slide may need to be modified.

We discuss the identified financial statement level fraud risks and the general nature of the overall effect on how the audit is conducted with the audit committee in order to assist them in their oversight responsibility and to provide an opportunity for them to request additional procedures if they have concerns about or knowledge of suspected fraud.

We do not include on the slide the general nature of the overall effect on how the audit is conducted.

We are prepared to respond to inquiries from the audit committee or management about identified financial statement level fraud risks and the general nature of the overall effect on how the audit is conducted.

When responding to inquiries about our audit response, we describe only the general nature without jeopardizing the unpredictability of our procedures. Given the client circumstances, it may be appropriate to respond to such inquiries only from the audit committee in a private session.

Auditing and Accounting Matters

We identify audit and accounting matters that could have a material impact on the Company's financial statements. We then consider these matters when developing our audit approach and tailor our procedures to address these risks.

Critical Audit Areas, including Significant Estimates		Non-Routine Transactions	Information Technology Matters
<ul style="list-style-type: none"> * Capitalized satellite receivers * Accounting for investments in private and publicly-traded securities * Acquisition of investments in non-marketable investment securities ◊ Valuation of long-lived assets ◊ Valuation of intangible assets with indefinite lives * Income tax accounting, including treatment of uncertain tax positions (FIN 48) 	<ul style="list-style-type: none"> * Allowance for doubtful accounts * Inventory allowance * Contingent liabilities, including litigation accruals * Related party transactions * Journal entries * Revenue recognition * Programming expenses and accruals * Subscriber acquisition costs * Probability of achieving long-term incentive plan goals 	<ul style="list-style-type: none"> * Implementation of new accounting pronouncements <ul style="list-style-type: none"> ◊ SFAS No. 157, <i>Fair Value Measurements</i> ◊ SFAS No. 159, <i>The Fair Value Option for Financial Assets and Financial Liabilities</i> ◊ Spin-off of and distribution to EchoStar Corporation ◊ Others 	<ul style="list-style-type: none"> * General information technology environment * New systems implementation * Existing systems upgrade * Systems integration



We identify auditing and accounting matters that could have a material impact on the Company's financial statements. We then consider these matters when developing our audit approach and tailor our procedures to address these risks.

The above slide is tailored for client specific circumstances. The contents above are only meant to be examples of what the engagement team might include under each column heading.

Critical Accounting Policies and Practices

Policies

Comments

Initial selection of or changes in policies

Adoption of FASB Statement No. 157, *Fair Value Measurements* and FASB Statement No. 159, *The Fair Value Option for Financial Assets and Financial Liabilities – including an amendment to FASB Statement No. 115*, effective January 1, 2008.

These Statements define fair value, establish a framework for measuring fair value, and expand fair value disclosure requirements. They also permit DISH Network Corporation to account for certain financial and non-financial instruments (including investments) at fair value.

The use of the fair value option will introduce additional judgment and estimates into the financial statements.



29

Engagement teams may wish to begin the discussion of the Company's accounting policies during Planning. This slide and the next 2 slides can be used to identify the accounting policies the team wants to bring to the attention of the Audit Committee during Planning.

According to KAM 2847.1US8, we communicate the following matters related to significant accounting policies: the initial selection of and changes in significant accounting policies or their application reasons for a change in significant accounting policies, or their application, and methods used to account for significant unusual transactions and the effect of significant accounting policies in controversial or emerging areas [AU 380.07]

The auditor should determine that the audit committee is informed about the initial selection of and changes in significant accounting policies or their application. The auditor should also determine that the audit committee is informed about the methods used to account for significant unusual transactions and the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus. For example, significant accounting issues may exist in areas such as revenue recognition, off-balance sheet financing, and accounting for equity investments [AU380.07].

The NYSE Listing Standards state that the Audit Committee in discharging its responsibility may review communications between the audit team and the audit firm's national office relating to significant audit and accounting matters. We may include a description of significant audit and accounting related matters that involved consultations between the audit team and DPP-Audit and Advisory as part of our discussion of significant accounting policies and unusual transactions. However, we do not furnish to the audit committee or to any one else at the client, copies of communications between the audit team and DPP-Audit and Advisory (for example, field documentation clearance memoranda). We include such documentation as part of our audit working papers and they are subject to our working paper access policies.

Critical Accounting Policies and Practices

Critical Accounting Policy or Practice

Planned Procedures & Comments

Capitalized Satellite Receivers

DISH Network Corporation capitalizes certain equipment costs related to the equipment provided to subscribers pursuant to subscriber equipment lease programs. Such costs are depreciated over the estimated useful life of the equipment, which is based on management's judgment of the risk of technological obsolescence, among other factors.

• **Useful life** – meet with management to discuss assumptions used in the determination of useful life. Evaluate the historical accuracy of the estimates and assumptions used

• **Capitalized Cost** – perform inventory cost and valuation testing in conjunction with leased equipment additions testing



30

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Critical Accounting Policies and Practices

Critical Accounting Policy or Practice

Planned Procedures & Comments

Accounting for investments in publicly-traded securities

Acquisition of investments in non-marketable investment securities

Valuation of investments, including impairment considerations

DISH Network Corporation accounts for its investments either 1) at cost, 2) under FAS 115, 3) using the equity method of accounting, or 4) at fair market value. The method employed depends on the ownership of the investment, the availability of fair market value information and certain elections made by the Company. There are significant judgments made in assessing:

- Other than temporary impairment
- Cash flow multiples
- Discounted cash flows
- Public company comparables

• **Inputs** – obtain and test the inputs used for management's valuation

• **Specialists** – use KPMG specialists to review valuation methodology for individually material investments

• **Activity** – review new investments for proper accounting and reporting



31

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Critical Accounting Policies and Practices

Critical Accounting Policy or Practice

Planned Procedures & Comments

Valuation of long-lived assets

DISH Network Corporation performs an analysis for the impairment of long-lived assets if a triggering event exists. There are significant judgments made in assessing:

- Triggering events
- Undiscounted cash flow analysis

• **Technology changes** – meet with local engineers and obtain an understanding of current year and expected future technological changes to the network, including customer premise equipment

• **Satellite health** – meet with Company rocket scientists and obtain an understanding of current year and expected future performance issues of the satellites

• **Cash flows** – upon identification of a triggering event, obtain and review the undiscounted cash flow projections ensuring realistic and achievable assumptions used



32

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Critical Accounting Policies and Practices

Critical Accounting Policy or Practice

Planned Procedures & Comments

Recoverability of intangible assets not subject to amortization

DISH Network Corporation performs an analysis for the impairment of intangible assets not subject to amortization on an annual basis. There are significant judgments made in assessing:

- Fair value of reporting units
- Implied fair value of intangible assets

• **FCC authorizations** – (1) meet with management to discuss current and intended use of FCC authorizations, (2) review recent third-party transactions of purchases / sales of FCC authorizations, and (3) evaluate the historical ability of the Company and others in the industry to renew existing licenses

• **Specialists** - use KPMG specialists to review valuation methodology for intangible assets not subject to amortization



33

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Critical Accounting Policies and Practices

Critical Accounting Policy or Practice

Planned Procedures & Comments

Income Tax Accounting

DISH Network Corporation evaluates a variety of tax laws in preparing the consolidated income tax provision and related tax reserves. There are significant judgments made in assessing:

- Estimates of current taxes payable (or receivable)
- Income tax basis of assets and liabilities
- Expected benefits of using net operating losses and carryforwards
- Application of tax law (e.g. more likely than not assessment is greater than 50%)

• **Tax analyses** – review the client prepared tax analyses to obtain an understanding of one time transactions, transfer pricing, intercompany financing, dividends, uncertain tax positions (FIN 48), and other transactions requiring special analysis

• **Return reconciliation** – reconcile the prior year income tax return filed with local tax authorities to amounts reported for financial reporting purposes

• **Unrecognized tax benefits** – reconcile total unrecognized tax benefits as disclosed in the tax package to income tax return

• **Tax specialists** – auditor and tax specialist review of rate reconciliation and calculation of current and deferred tax expense, including all FIN 48 items and other deductions versus local tax law requirements

• **Presentation** – review netting of deferred taxes versus projected scheduling of when assets will be used, classification of tax contingencies, and valuation allowances



34

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reasons for a change in significant accounting policies, or their application, and

methods used to account for significant unusual transactions and the effect of significant accounting policies in controversial or emerging areas [AU 380.07]

The auditor should determine that the audit committee is informed about the initial selection of and changes in significant accounting policies or their application. The auditor should also determine that the audit committee is informed about the methods used to account for significant unusual transactions and the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus. For example, significant accounting issues may exist in areas such as revenue recognition, off-balance sheet financing, and accounting for equity investments [AU380.07].

The NYSE Listing Standards state that the Audit Committee in discharging its responsibility may review communications between the audit team and the audit firm's national office relating to significant audit and accounting matters.

We may include a description of significant audit and accounting related matters that involved consultations between the audit team and DPP-Audit and Advisory as part of our discussion of significant accounting policies and unusual transactions. However, we do not furnish to the audit committee or to any one else at the client, copies of communications between the audit team and DPP-Audit and Advisory (for example, field documentation clearance memoranda). We include such documentation as part of our audit working papers and they are subject to our working paper access policies.

KPMG Ethics and Compliance Hotline (1-877-576-4033) and website (www.kpmgethics.com)

- **Purpose** – To provide a confidential, non-retaliatory, and anonymous hotline for the good faith reporting of concerns about possible violations of law, professional and ethical standards, and KPMG policy.
- **Scope** – The Hotline is available to all firm partners and employees, as well as clients, contractors, vendors, and others in a business relationship with KPMG, including other KPMG member firms whose partners and employees may be working with the U.S. firm on engagements with U.S. clients.
- **Firm Ombudsman** – All reports related to professional practice matters are directed to the firm's Ombudsman for investigation and resolution.
- **Firm's External Monitor** – Reports may also be made directly to Richard Breeden, KPMG's external monitor, by calling 866 -279 -0260 or by emailing KPMGMONITOR@Breedenco.com



35

This slide includes a description of the KPMG Ethics and Compliance Hotline and website, the Firm Ombudsman and the Firm's External Monitor.

KPMG Ethics and Compliance Hotline: When preparing this communication, engagement team refers to sections 10.4.3, 10.4.4 and 25.9 of the Risk Management Manual–US, the U.S. Code of Conduct (<http://www.us.kpmg.com/about/conduct.asp>), and the "Additional Information" available on the Ethics and Compliance website (www.kpmgethics.com).

Firm Ombudsman: When preparing this communication, engagement team refers to Professional Practice Letter 05-050 on the role of the Ombudsman as well as Professional Practice Letter 05-084 regarding a separate hotline and Ombudsman for the German KPMG firm.

Firm's External Monitor: When preparing this communication, engagement team refers to the Leadership Announcement entitled "Welcome Richard C. Breeden, Monitor for KPMG" that was posted on KPMG Today on September 21, 2005.

EXHIBIT 339

EXHIBIT 339



RETAILER BUSINESS RULES
Retailer Use of Third Parties and PossibleNOW Requirements
Effective Date: April 29th, 2008

The terms and conditions set forth in these Business Rules are subject to (and without limitation of) the terms and conditions set forth in a retailer's EchoStar Retailer Agreement, Distributor Retailer Agreement, such other form of agreement as may be determined by DISH at Any Time in its Sole Discretion authorizing a retailer to market, promote and solicit orders for Programming (each, a "Retailer Agreement"), any Other Agreement and other applicable Business Rules. Retailers with a valid Retailer Agreement in full force and effect with DISH Network L.L.C., formerly known as EchoStar Satellite L.L.C. ("DISH"), are hereinafter referred to as "DISH Retailers."

Any breach or default of any of your obligations under these Business Rules may be deemed, as determined in DISH's Sole Discretion, to be a breach and/or default under your Retailer Agreement(s).

THESE BUSINESS RULES ARE SUBJECT TO CHANGE FOR ANY REASON OR NO REASON AT ANY TIME AND FROM TIME TO TIME AT THE SOLE AND ABSOLUTE DISCRETION OF DISH UPON NOTICE TO RETAILER. THESE BUSINESS RULES SUPERSEDE ANY AND ALL PRIOR VERSIONS IN THEIR ENTIRETY.

Definitions:

Solely for purposes of these Business Rules, the terms below shall have the following meanings:

"Covered Retailers" means a DISH Retailer: (i) to which six hundred (600) or more activations of Programming for Subscriber Accounts are attributable during the immediately preceding calendar year, as determined at Any Time by DISH in its Sole Discretion; **and** (ii) that directly or indirectly participates in Telemarketing Activities in connection with the marketing, promotion or solicitation of orders for Programming and/or any other Services or Hardware offered by DISH and/or any of its Affiliates, as determined by DISH at Any Time in its Sole Discretion.

"Telemarketing" or "Telemarketing Activities" means a Telephone Solicitation or other transaction defined as "telemarketing" in applicable Laws (including without limitation the "Telemarketing Sales Rule," 16 C.F.R. § 310, as amended).

"Telephone Solicitation" means a voice communication, whether prerecorded, live, or a facsimile, over a telephone line or wireless telephone network or via a commercial mobile radio service that is made by a telephone solicitor to a telephone subscriber for the purpose of soliciting or encouraging the purchase or rental of, or investment in, property goods, or services; obtaining or providing information that will or may be used for that purpose; soliciting or encouraging a telephone subscriber's participation in any contest, sweepstakes, raffle, or lottery, whether legal or illegal, or obtaining a charitable donation.

All capitalized terms not otherwise defined herein shall have the meanings ascribed to them in your Retailer Agreement.

THE FOLLOWING SECTIONS OF THESE BUSINESS RULES APPLY TO ALL RETAILERS:

**Retailer Use of
Third Parties:**

Retailers are prohibited by their respective Retailer Agreement(s) (including without limitation the provisions of Section 7.1) from using any independent contractors, subcontractors, Affiliates, agents, sub-agents or any other person(s) not employed by such retailers (solely for purposes of these Business Rules, each a "Third Party" and collectively the "Third Parties") to fulfill any of their obligations thereunder without DISH's specific prior written consent (solely for purposes of these Business Rules, "Prior Written Consent"). All Prior Written Consents issued hereunder must be signed by a Vice President, Senior Vice President or Executive Vice President of DISH (or his/her designee).

Lead Generation Vendors:

Solely for purposes of these Business Rules, any Third Party that directly or indirectly participates in the generation of DISH Network customer leads (including without limitation through Telemarketing Activities) shall be referred to as a "Lead Generation Vendor" or "LGV". For the avoidance of doubt Third Parties include, but are not limited to, LGVs.

DISH acknowledges that retailers may wish to use one or more Third Parties (including without limitation one or more LGVs) for the purpose of generating customer leads in connection with such retailer's marketing, promotion and solicitation of orders for Programming under its Retailer Agreement(s). Without limitation of the foregoing or any provision of such retailer's Retailer Agreement or Other Agreement(s), DISH may, at Any Time in its Sole Discretion, consent to the use of Third Parties by DISH Retailers solely for the purposes authorized by DISH in a Prior Written Consent. Any use by a DISH Retailer of a Third Party that is not specifically set forth in a Prior Written Consent is strictly prohibited. Furthermore, use by a DISH Retailer of any Third Party, as set forth in a Prior Written Consent, shall, among other things, at all times be subject to: (i) applicable Laws; and (ii) the terms and conditions set forth in: (a) such retailer's Retailer Agreement(s), (b) these and any other applicable Business Rules, and (c) any Other Agreement(s). **For the avoidance of doubt: (1) these Business Rules shall in no way limit or otherwise affect a DISH Retailer's obligation to obtain DISH's specific written consent prior to using any Third Party in fulfillment of such retailer's obligations under its Retailer Agreement(s), irrespective of whether such Third Party is an LGV; (2) DISH may**

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deny its consent, either in whole or in part, to a retailer that submits a Request to Use Third-Party Vendor (as defined below) at Any Time in its Sole Discretion; and (3) DISH may revoke or otherwise limit any Prior Written Consent at Any Time in its Sole Discretion.

**Retailer Request to
Use LGVs/Third-Party Vendors:**

Except as otherwise expressly set forth in a writing signed by a Vice President, Senior Vice President or Executive Vice President of DISH (or his/her designee), DISH Retailers desiring to use a Third Party to fulfill any of such retailers' obligations under their Retailer Agreement(s) must submit, for DISH's consideration, a completed written request in the form prescribed by DISH at Any Time in its Sole Discretion via e-mail to vendorinquiries@echostar.com (solely for purposes of these Business Rules, a "Request to Use Third-Party Vendor") PRIOR to using such Third Party.

To the extent such information is not included in a retailer's Request to Use Third-Party Vendor, retailers must also submit the following information to DISH either via the e-mail address set forth in the immediately preceding paragraph or via fax to (720) 514-8288 PRIOR to using any Third Party to fulfill any obligations under their Retailer Agreement:

- All telephone numbers used by retailer, its employees and Affiliates and/or the applicable Third Party and its employees, independent contractors, subcontractors, Affiliates, agents, sub-agents for any reason in connection with any Telemarketing Activities performed in connection with the marketing, promotion or solicitation of orders for Programming and/or any other Services or Hardware offered by DISH and/or any of its Affiliates;
- A detailed description of all marketing and other methods that Retailer and/or an applicable Third Party uses or plans to use to target prospective DISH Network subscribers; and
- Written and/or other documentation (as may requested by DISH at Any Time in its Sole Discretion and from retailer to retailer) evidencing such Retailer's and the corresponding Third Party's adherence to, and/or compliance with, federal and state Telemarketing and Do Not Call/Do Not Contact ("DNC") Laws (such materials may include, without limitation, copies of receipts evidencing payment by retailer or an applicable Third Party for federal and/or state DNC lists).

Retailers using any Third Party to fulfill any obligations under their Retailer Agreement(s) shall be solely responsible for providing DISH with written notice within thirty (30) days following any change in the information provided to DISH in a Request to Use Third-Party Vendor or otherwise under these Business Rules. Without limitation of the notice provisions set forth in a retailer's Retailer Agreement, all such notices should be sent to the same e-mail address or fax number set forth above.

Unless otherwise expressly set forth to the contrary in a Prior Written Consent or other writing signed by a Vice President, Senior Vice President or Executive Vice President of Dish (or his/her designee), Retailers are **prohibited** from using any Third Party that: (i) engages in outbound telemarketing to generate DISH Network customer leads; and/or (ii) is located outside of the continental United States. Under no circumstances shall any such writing or Prior Written Consent constitute: (a) an endorsement by DISH and/or any of its Affiliates of any Third Party or the acts and omissions of such Third Party; and/or (b) an acknowledgement by DISH and/or any of its Affiliates that the acts and omissions of any particular Third Party are in compliance with any Laws.

IN ADDITION TO (AND WITHOUT LIMITATION OF) ANY OTHER PROVISION HEREIN SET FORTH, RETAILERS AND THIRD PARTIES (INCLUDING WITHOUT LIMITATION LGVS) ARE EXPRESSLY PROHIBITED FROM ENGAGING IN THE PRACTICE KNOWN AS "SPOOFING" WHEREBY A DIFFERENT TELEPHONE NUMBER IS MADE TO APPEAR ON A CONSUMER'S CALLER IDENTIFICATION DEVICE OTHER THAN THE TELEPHONE NUMBER THAT WAS ACTUALLY USED TO PLACE AN OUTBOUND TELEPHONE SOLICITATION.

IN ADDITION TO (AND WITHOUT LIMITATION OF) APPLICABLE TERMS AND CONDITIONS SET FORTH IN A RETAILER'S RETAILER AGREEMENT, APPLICABLE BUSINESS RULES AND ANY OTHER AGREEMENT(S), ANY DISH RETAILER USING THIRD PARTIES (INCLUDING WITHOUT LIMITATION LGVS) SHALL BE RESPONSIBLE FOR THE ACTS AND OMISSIONS OF SUCH THIRD PARTIES TO THE SAME EXTENT IT IS RESPONSIBLE FOR THE ACTS AND OMISSIONS OF ITS OWN EMPLOYEES. EXCEPT AS SPECIFICALLY SET FORTH IN A PRIOR WRITTEN CONSENT, UNDER NO CIRCUMSTANCES SHALL ANY THIRD PARTY (INCLUDING WITHOUT LIMITATION AN LGV) BE AUTHORIZED TO PERFORM ANY OBLIGATIONS OF A RETAILER UNDER SUCH RETAILER'S RETAILER AGREEMENT, INCLUDING WITHOUT LIMITATION THE MARKETING, PROMOTION AND/OR SOLICITATION OF ORDERS FOR PROGRAMMING).

**Unauthorized Retailer
Use of LGVS:**

The provisions and terms and conditions set forth in these Business Rules and in any Prior Written Consent are without prejudice as to any rights and remedies that may be available at Any Time to DISH and/or any of its Affiliates, whether arising at law, in equity, under contract (including without limitation a retailer's Retailer Agreement or any Other Agreement(s)) or otherwise.

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Retailer Reporting Requirement:

Retailers shall immediately provide DISH with written notice (via e-mail to vendorinquiries@echostar.com or by fax to (720) 514-8288) if they or any of their Affiliates: (i) are sued by; or (ii) enter into any type of settlement agreement or consent judgment with, a consumer, federal or state agency in connection with a DNC or autodialer related matter.

UNLESS OTHERWISE PRESCRIBED BY DISH AT ANY TIME IN ITS SOLE DISCRETION (AND FROM RETAILER TO RETAILER), OR UNLESS OTHERWISE SET FORTH HEREIN TO THE CONTRARY, THE FOLLOWING SECTIONS OF THESE BUSINESS RULES APPLY SOLELY TO COVERED RETAILERS (AS DEFINED ABOVE):

PossibleNOW Services:

By June 30, 2008, Covered Retailers must, at their sole cost and expense and at all times thereafter while they have a Retailer Agreement in force and effect, enroll with, acquire the software of, and/or otherwise subscribe to and use, DNC list-related services and/or programs offered by PossibleNOW, Inc. ("PossibleNOW"), as may be required by DISH or any of its Affiliates at Any Time upon notice to such retailers (solely for purposes of these Business Rules and collectively, the "PossibleNOW Services"); provided, however, that at no time shall PossibleNOW Services used by a Covered Retailer consist of any less than the "DNCInteractive" suite of products. Covered Retailers may contact PossibleNOW, Inc. in order to subscribe to or otherwise purchase PossibleNOW Services by calling (800) 585-4888 or by visiting the PossibleNOW, Inc. website at <http://www3.dncsol.com/>. DISH and its Affiliates may, at Any Time in their Sole Discretion, require Covered Retailers to provide written proof of their enrollment in, acquisition of or other subscription to, PossibleNOW Services. For the avoidance of doubt: (i) Covered Retailers that have not already done so must enroll with, acquire the software of and/or otherwise subscribe to and use all required PossibleNOW Services no later than ninety (90) calendar days following the Effective Date; and (ii) all Covered Retailers must otherwise maintain and use all required PossibleNOW Services at all times while they have a Retailer Agreement in force and effect with DISH.

Sharing of Retailer Internal DNC Lists:

In addition to (and without limitation of) any other terms and conditions set forth in these Business Rules, Covered Retailers must share their internal DNC lists with DISH and its Affiliates in the manner and at such times as prescribed by DISH at Any Time in its Sole Discretion; provided, however that Covered Retailers shall share their internal DNC lists with DISH and its Affiliates no less frequently than once per week. Covered Marketers acknowledge and consent to the sharing of any and all information (whether written or verbal) between PossibleNOW and any of its Affiliates on the one hand, and DISH and any of its Affiliates on the other hand, relating to, among other things as DISH may (but shall be under no obligation to) determine at Any Time in its Sole Discretion, such Covered Retailer's: (i) use of PossibleNOW Services (including without limitation through a Third Party); and (ii) such Covered Retailer's Retailer Agreement.

Call Monitoring:

Covered Retailers acknowledge and agree that DISH shall have the right (but not the obligation) at Any Time in its Sole Discretion to monitor, record and/or otherwise access, whether electronically or otherwise and in all cases at DISH's election, any and all telephone or other similar communications made between such Covered Retailer and/or any of its employees, agents, sub-agents, independent contractors or Affiliates, on the one hand, and any prospective or actual consumer, on the other hand, that arise from or relate in any manner to the marketing, promotion and/or solicitation of orders for Programming and/or any other Services or Hardware offered by DISH and/or any of its Affiliates. Promptly, upon DISH's request, each Covered Retailer shall, at its sole cost and expense, undertake any and all acts and omissions (and/or cause its employees, agents, sub-agents, independent contractors or Affiliates to undertake all acts and omissions) that may be required to provide DISH with such access and/or otherwise carry out the purpose or intent of any of the foregoing, in all cases in such form and manner as may be specified by DISH at Any Time in its Sole Discretion.

EXHIBIT 340

EXHIBIT 340

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Message

From: Blum, Jeffrey [/O=ECHOSTAR COMMUNICATIONS CORP/OU=ECHOSTAR/CN=RECIPIENTS/CN=USERS AND GROUPS/CN=CORPORATE/CN=RIVERFRONT/CN=JEFFREY.BLUM]
Sent: 5/13/2008 3:11:13 PM
To: Dodge, Stanton [stanton.dodge@echostar.com]
CC: Ergen, Charlie [charlie.ergen@echostar.com]; Carlson, Erik [erik.carlson@echostar.com]
Subject: RE: phone calls every hour

We do have process and it has worked in reducing complaints by 80% in the past year. The team will investigate what retailer is involved here and take appropriate action if we learn the identity of the retailer. I tried to call Mr. Seddon, but he did not answer.

From: Dodge, Stanton
Sent: Tuesday, May 13, 2008 1:03 PM
To: Blum, Jeffrey
Cc: Ergen, Charlie; Carlson, Erik
Subject: RE: phone calls every hour

jeff - i thought we had a process in place to escalate these to the appropriate folks so that we can set up stings, etc to sniff out who is behind these things??

R. Stanton Dodge
EVP, General Counsel & Secretary
DISH Network L.L.C.
Direct: 303.723.1611
Mobile: 303.884.1909
Fax: 303.723.2050

ATTY / CLIENT AND WORK PRODUCT PRIVILEGES APPLY

From: Ergen, Charlie
Sent: Tuesday, May 13, 2008 8:11 AM
To: Dodge, Stanton; Carlson, Erik
Subject: FW: phone calls every hour

This is not a 'do not call' list problem..

REDACTED-ATTORNEY-CLIENT PRIVILEGED

From: Clay Seddon [mailto:cseddon@heimark.com]
Sent: Monday, May 12, 2008 8:49 PM
To: Ergen, Charlie
Subject: phone calls every hour

Mr Ergen

I have been getting phone calls every hour from your company to upgrade and have told every person that im not interested and to stop calling.. They barely speak english and obviously they cant understand, since I get phone calls from 4-9pm at night!
I have contacted the below person and was told that it will take 30 days to stop getting the phone calls!!

Feel free to contact me to help settle this issue.

Robert Seddon

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JA009340
008173

SLC_ DNC_Investigation_0001139
TX 102-008602

760-775-9239

Greetings Robert,

Thank you for your email. First and foremost, I sincerely apologize for any inconvenience this may have caused you. I have ensured that your information was placed on our do not call/solicit list. Please note that placing your information on this list may take up to 30 days to take full affect. For more information, please contact us at 1-800-333-3474.

Thank you,

Anthony Alcázar

Executive Communications Team

Dish Network Corporation

Phone: 956-364-7953

Fax: 303-723-2063

E-mail: anthony.alcazar@echostar.com

From: Clay Seddon [mailto:cseddon@heimark.com]
Sent: Friday, May 09, 2008 10:42 PM
To: CEO
Subject: phone calls

DR CEO,

I HAVE DISH NETWORK AND KEEP GETTING CALLS THAT IS REGISTERED TO YOUR COMPANY AT 9PM AT NIGHT! I HAVE A CHILD THAT IS TERMINALLY ILL AND YOU GUYS CALL EVERY HOUR FROM 6 - 9 PM EVERY NIGHT! I HAVE ASKED THE GUY FROM SOME FOREIGN COMPANY TO STOP CALLING. IF THIS DOES NOT STOP, I WILL BE CALLING MY CLOSE FRIENDS AT THE MAJOR NEWS COMPANY TO MAKE SURE THIS GETS REPORTED! I WILL ALSO BE CANCELING YOUR SERVICE! THE NUMBER CALLED FROM IS :

888 285 9984

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Caller's Contact Information

EchoStar Communications Corp. (Dish Network)

9601 South Meridian Boulevard

Englewood, CO 80112

Phone: 303-723-1000

Fax: 303-723-1499

THANKS

ROBERT SEDDON

760-775-9239 HOME (NUMBER YOU CALL EVERY NIGHT)

760-799-0740 CELL (INCASE YOU WANT TO CALL TO APOLOGIZE)

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JA009342
008175

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TX 102-008604

EXHIBIT 341

EXHIBIT 341

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KELLEY DRYE & WARREN LLP

A LIMITED LIABILITY PARTNERSHIP

3050 K. STREET, N.W.

SUITE 400

WASHINGTON, D.C. 20007

(202) 342-8400

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LEWIS ROSE

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AFFILIATE OFFICES
MUMBAI, INDIA

Confidential Settlement Communications
Subject to Rule 408

May 21, 2008

Russell Deitch, Esq.
Federal Trade Commission
Bureau of Consumer Protection
Division of Marketing Practices
600 Pennsylvania Avenue
Washington, DC 20580

Re: EchoStar Satellite, LLC

Dear Russ:

On behalf of EchoStar Satellite, LLC ("EchoStar"), this letter responds to questions that you have raised (or that were raised during our meetings with Lydia Parnes and Bill Blumenthal last December). Specifically, we have provided below: (1) our analysis of the June through parts of September 2005 calls; (2) our analysis of calls during the months of April and October 2004 through 2007; (3) a timeline of EchoStar's telemarketing compliance efforts; (4) a list of the 65 O/E retailers, and an explanation of the different categories of the independent retailers that sell EchoStar services and products; and (5) a response to your question regarding the number of calls placed by a retailer before resulting in a sale.

I. Data Analysis of Calls (June through parts of September 2005)

Of the total 9,360,464 EchoStar calls during the period of June through parts of September 2005, only 33,993 calls were potential issue calls, and, of that figure, there were only 10,916 unique phone numbers called. EchoStar reached this analysis after scrubbing to identify those telephone numbers that were on the National DNC Registry

Confidential Settlement Communications Subject to Rule 408

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TX 102-008606

Russell Deitch, Esq.
May 21, 2008
Page Two

during the applicable period, and excluding those calls: (1) that occurred during the grace period (*i.e.*, the time in-between the 31-day period when EchoStar synchronized its lists with an updated version of the National Registry); (2) in which the disposition code confirmed the calls were not telemarketing calls (*i.e.*, account-related issue, billing, collections, inbound call from a customer not in response to a solicitation, etc.); or were made to former customers within the 18-month Established Business Relationship ("EBR") period of the Telemarketing Sales Rule ("TSR") or in response to consumer inquiries regarding a product or service offered by EchoStar and were made within 90 days following the inquiry.

An independent expert, PossibleNow, has reviewed these data and confirmed that they are accurate and substantiated. Further, most of these remaining calls appear to have occurred within two or three days after the EBR period had ended, and we believe that the potential issue calls were due to marketing campaigns that started a couple of days later than anticipated when the campaigns' marketing contact list was scrubbed against the National DNC Registry (a practice that has since been changed so that marketing campaigns are significantly shorter). In any event, this 0.36 percent error rate of inadvertent calls falls directly within the TSR's Safe Harbor for inadvertent calls.

II. Data Analysis of Calls (April and October Months, 2004 through 2007)

To the extent that you are arguing that the issue calls made during the June through early September 2005 period are representative of the amount of issue calls that occurred in the months thereafter through the present, that assumption is misplaced. To demonstrate, we have undertaken an additional data analysis of all EchoStar telemarketing calls made in the months of April and October in 2004, 2005, 2006, and 2007. Indeed, our data analysis demonstrates that the error rate of inadvertent issue calls for this eight month sample period is many times less than the earlier sample period.

Specifically, out of a total 97,836,722 calls, PossibleNow analyzed the calls and determined that only 557,780 were potential issue calls. Those calls, however, had not been analyzed for exempt EBR inquiry calls. After EchoStar removed the exempt EBR calls, the number of potential issue calls was only 222,156, and, of those calls, there were only 78,472 unique phone numbers. Further, as noted above most of these remaining calls appear to have occurred within two or three days after the EBR period had ended, and we believe that the issue calls were due to marketing campaigns that started a couple of days later than anticipated when the campaigns' marketing contact list was scrubbed against the National DNC Registry (as stated above, a practice that has since been changed so that marketing campaigns are significantly shorter). In any event, this 0.2

Confidential Settlement Communications Subject to Rule 408

Russell Deitch, Esq.
May 21, 2008
Page Three

percent error rate of inadvertent calls falls directly within the TSR's Safe Harbor for inadvertent calls.

III. Overview of EchoStar's Telemarketing Compliance Program Over Time

As further evidence of its long-standing commitment to comply with telemarketing requirements, the company has developed, implemented, and continually updated a robust telemarketing compliance program. EchoStar's compliance program began in the late 1990s, and since then, the company has routinely updated the program in line with the numerous state and federal updates and changes to telemarketing laws, and further enhanced the effectiveness of its program in response to feedback that it has received from consumers.

In addition, with respect to independent retailer telemarketing conduct, the company's retailer agreement, policies, and business rules have always explicitly prohibited unlawful telemarketing calls by the independent retailers that sell EchoStar services, and require these retailers to be fully knowledgeable of and comply with applicable laws, including telemarketing requirements, as a condition to engaging in any conduct related to EchoStar services. Failure to comply with those requirements can and do result in discipline, including termination. The summary below provides a timeline of these compliance efforts.

A. Actions Between 2001 and 2005

By the time the National DNC Registry became effective in October 2003, EchoStar already had developed and implemented a DNC policy, built its first DNC database, was registered with the necessary states, and had been purchasing state DNC lists for two years. Indeed, when EchoStar downloaded the first federal list in September 2003, that was more than a year after EchoStar had published its own DNC policy. *See* ECHOSTAR-FTC-59 through 62. The year the National DNC Registry went into effect, EchoStar registered, downloaded, and implemented its compliance with the new federal list. It also immediately began to manage its abandonment rates to conform to the 2003 TSR amendments. Although EchoStar already had written policies aimed at suppressing calls to its internal DNC list and the various states' DNC lists, these policies were modified when the National DNC Registry took effect. Since the effective date of the DNC Registry, EchoStar's compliance program has incorporated all elements of the Rule's Safe Harbor.

Confidential Settlement Communications Subject to Rule 408

Russell Deitch, Esq.
May 21, 2008
Page Four

Also at this time, EchoStar added an online tool to enable its customer service agents to add consumers directly to the company's internal DNC list and simultaneously determine whether that number already appeared on a state list or on the National DNC Registry. While EchoStar's policies already prohibited representatives from denying or interfering with a person's right to be placed on any DNC registry, including EchoStar's internal DNC list, this online tool, in addition to existing procedures, was designed to ensure that the telephone number in question would not be dialed again and would prevent the number from being added to any future call lists. In addition, more recently, the procedure was updated to allow any employee in the company to add a consumer to the internal DNC list.

In 2004 and 2005, EchoStar expanded its existing compliance systems to include escalated email and corporate complaints of all types to more effectively track the types of issues raised in the complaints, and to better enable the company to track the business source that lead to the complaint. These efforts coincided with the updating of EchoStar's DNC compliance policies. *See* ECHOSTAR-FTC-1 through 3. In 2005, the company also instituted a more formalized process in how it cataloged consumer dispute calls. *See* ECHOSTAR-FTC-7 through 58. During this time, EchoStar also renewed its subscriptions to the National DNC Registry and state registries, and registered in a number of states with new telemarketing registration requirements.

B. Actions Between 2006 through the Present

Between 2006 and 2007, EchoStar continued to take proactive steps in enforcing its written DNC policies and procedures. These measures included assessing a substantial fine and/or terminating at least ten independent retailers found to have violated their agreement with EchoStar when they failed to comply with the DNC policies. Examples of such terminations are in the enclosed list. *See* ECHOSTAR-FTC-59 through 62.

For all such disciplinary actions, EchoStar promptly distributed written communications to all of the independent retailers informing them of the particular retailer violation, disciplinary measures taken, and a summary of the prohibited practices. *See* ECHOSTAR-FTC-63 through 77. Those communications served as a warning and reminder for retailers to review their own practices and ensure that they are in compliance, or face similar consequences. During this time EchoStar also engaged an outside vendor, PossibleNow, to provide enhanced DNC tools to both EchoStar and its largest retailers to improve existing telemarketing compliance efforts, such as providing DNC list management, tools on the DNC status of telephone numbers, exemption

Confidential Settlement Communications Subject to Rule 408

Russell Deitch, Esq.
May 21, 2008
Page Five

management tools, assistance with DNC policy creation, DNC training, record keeping and reporting, and a DNC number research tool.

In addition, EchoStar continued to forward any complaints received from consumers (or those acting on consumers' behalf) to its internal DNC investigation team. Further, EchoStar broadened its existing sting program, which proactively roots out noncompliant retailers by randomly reviewing various retailers' telemarketing practices and taking responsive disciplinary steps if the retailer's practices do not comply with applicable law. *See* ECHOSTAR-FTC-104. EchoStar also updated its Quality Assurance Methodology for live call monitoring. *See* ECHOSTAR-FTC-78 through 103. This Quality Assurance Methodology provides a uniform policy for the Quality Assurance team to follow when monitoring the independent retailers for compliance with EchoStar's policies and procedures.

Additionally, EchoStar continued its policy of actively reminding independent retailers of their contractual and legal obligations to comply with the DNC requirements through electronic communications entitled "Facts Blasts," "Retailer Chats," and other forms of written business rules that supplement and clarify the terms in the retailer agreement, and in onsite meetings, such as at "Team Summits." *See* ECHOSTAR-FTC-105 through 545. For example, in the May 2007 Team Summit in which 40 of EchoStar's largest retailers (and the ones most likely to telemarket) were invited, EchoStar reviewed the TSR requirements with the retailers, and underscored that they were legally and contractually obligated to (a) acquire the National DNC Registry list, register with the FTC, and update that list every month, (b) acquire all of the state and industry DNC lists, (c) create and manage a company-specific DNC list, (d) refrain from calling phone numbers if they appear on any relevant DNC list, (e) train employees on DNC procedures, including third parties, (f) create a written DNC policy, (g) provide the company's DNC policy to consumers on request, (h) maintain internal records on compliance efforts, (i) update practices as necessary to comply with new rules, and (j) monitor and enforce compliance of all parties that market on behalf of the retailer. *See* ECHOSTAR-FTC-546 through 552.

These efforts, however, were only a continuation of EchoStar's longstanding policy of communicating and enforcing telemarketing compliance, and updating its compliance program when a need to do so was identified. In 2006, for example, the company established a cross-functional team that involved all key sections of the business, including Executive Offices, Legal, Retail Services, and Sales, to reinforce the need for cooperation across the company with respect to telemarketing compliance. EchoStar

Confidential Settlement Communications Subject to Rule 408

Russell Deitch, Esq.
May 21, 2008
Page Six

maintained and renewed, where necessary, its registrations in the applicable states. In addition, EchoStar updated its method of delivering state DNC lists, and expanded its stinging process to improve its oversight of the independent retailers. Further, the company continued to communicate its strict telemarketing policies with the independent retailers through both the Retailer Chats and Facts Blasts regarding telemarketing compliance, as well as in meetings with individual independent retailers when a compliance or business issue was identified. *See* ECHOSTAR-FTC-63, 107 through 212. Many of these additional efforts came in response to the company's close monitoring of its consumer complaints, and its observation of an increase in 2006 in the number of consumer complaints regarding telemarketing. In comparison, for all previous years, the number of complaints was extremely low and did not suggest that existing policies and practices during the previous years, described below, were ineffective.

In sum, for both the early years and more recently, EchoStar's conduct demonstrates its commitment to compliance with telemarketing laws and regulations at the federal and state level, and provides a strong foundation for applying the Safe Harbor to the small number of calls made in error.

IV. O/E and Other Retailer Questions

You had asked how many of the independent retailers are O/E retailers with whom EchoStar has entered into an agreement authorizing the solicitation of EchoStar goods or services, and who can directly enter sales into EchoStar's order/entry application system. To date, there are 65 active O/E retailers in the program, and they are responsible for the majority of EchoStar activations. All 65 O/E retailers are listed in the enclosed chart. *See* ECHOSTAR-FTC-553 through 555.

You also had asked for a summary that identifies the number of monthly acquisitions for the different categories of the independent retailers that sell EchoStar services and products. There are four categories of retailers based on how many activations they perform per month: 0-50, 51-100, 101-150, and those with over 150 activations per month. There are 131 retailers in the largest group, averaging more than 150 activations per month. They represent 68 percent of EchoStar activations, and are the group that are most likely to include telemarketing as part of their sales practices. As stated above, 65 of these 131 retailers are the O/E retailers.

The next largest group (101 to 150 activations per month) is comprised of 48 retailers, and they account for 2.35 percent of EchoStar activations. The next group of retailers (51

Confidential Settlement Communications Subject to Rule 408

Russell Deitch, Esq.
May 21, 2008
Page Seven

to 100 activations per month) is comprised of 205 retailers, and they account for 5.6 percent of EchoStar activations. The last group (0 to 50 activations per month) is comprised of 9,592 retailers, and they account for under 24 percent of EchoStar activations. Due to the small operation size of these last three groups, nearly all of their activations are out of necessity performed as a result of in-store, online, and direct mail marketing. Finally, we note that in previous communications with your office we have referred to a figure of 17,000 representing the total number of retailers. After reviewing the list of retailers and removing those that were deactivated over the past few years, the current total, as reflected in the above calculations, is just under 10,000.

V. Miscellaneous Question

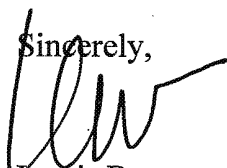
You asked if we could provide a document or written explanation of how many calls it takes to a single individual before a dealer makes a sale on an EchoStar activation, and a breakdown of how many such calls are live versus pre-recorded. Unfortunately, this is not information that EchoStar tracks in the ordinary course of its business, and we are unable to provide it.

* * *

Please give me a call if you would like to discuss.

With best regards.

Sincerely,



Lewis Rose

cc: Jeffrey Blum, Esquire
Lori Kalani, Esquire
Alysa Zeltzer Hutnik, Esquire

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EXHIBIT 342

EXHIBIT 342

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DISH NETWORK CORPORATION

Regular Meeting of the Board of Directors

July 24, 2008

A regular meeting of the board of directors (the "Board of Directors") of DISH Network Corporation (the "Corporation") was held on July 24, 2008 at 5:30 p.m., prevailing Mountain Time, at the Corporation's headquarters located at 9601 S. Meridian Blvd., Englewood, Colorado 80112.

The following members of the Board of Directors participated:

Charles W. Ergen
Cantey M. Ergen
James DeFranco
David K. Moskowitz
Carl E. Vogel (*present through Item 10*)
Steven R. Goodbarn
Tom A. Ortolf
Gary S. Howard

Also participating at various times during the meeting at the invitation of the Chairman of the Board of Directors were R. Stanton Dodge, Executive Vice President, General Counsel and Secretary of the Corporation; Mr. Bernie Han, Executive Vice President and Chief Financial Officer for the Corporation (*present for Item 5*); Mr. Blake Van Emst, Vice President – Retail Services for the Corporation (*present for Item 5*); and Brandon E. Ehrhart, Director, Senior Corporate Counsel and Assistant Secretary of the Corporation.

Call to Order

Mr. Charles W. Ergen, Chief Executive Officer of the Corporation and Chairman of the Board of Directors, called the meeting to order and presided. Mr. Dodge acted as Secretary of the meeting and Mr. Ehrhart acted as Assistant Secretary of the meeting.

Notice and Quorum

The Chairman advised that, as each member of the Board of Directors had waived any and all notices that may have been required to be given with respect to a regular meeting of the Board of Directors and a quorum was present, the meeting was properly convened.

Discussion Matters

ITEM 1. APPROVAL OF MINUTES AND SIGNING OF CONSENTS

Mr. R. Stanton Dodge, Executive Vice President, General Counsel and Secretary of the Corporation, explained that draft minutes of the Annual Meeting of the Board of Directors held on June 5, 2008 were distributed via e-mail prior to the meeting.

After brief discussion and deliberation, upon motion duly made and seconded, the following resolution was unanimously adopted:

NOW, THEREFORE, BE IT RESOLVED, that the minutes of the Annual Meeting of the Board of Directors of DISH Network Corporation held on June 5, 2008, in substantially the form distributed via e-mail prior to the meeting, be, and they hereby are, approved, ratified and confirmed in all respects.

ITEM 2. REG. S-K ITEM 404 "RELATED PERSON" TRANSACTIONS

Mr. Dodge reviewed certain new potential SEC Reg. S-K, Item 404 "Related Person" transactions, Nevada Revised Statutes §78.140 transactions and "Sensitive" transactions, as defined by the 2005 Audit Committee Recommendations to generally mean: (i) any non-ordinary course transaction in which the amount involved exceeded \$5,000,000; (ii) related party transactions; (iii) transactions of a highly confidential nature; (iv) transactions which grant exclusive rights or most favored nations status to any third party; or (v) any other transaction which in the judgment of the board should reasonably be considered sensitive.

Mr. Dodge explained that the Corporation and/or its subsidiaries are considering amending or entering into the following agreements with EchoStar Corporation ("SATS") and/or its subsidiaries: (i) an amendment to the Receiver Agreement to include sales of Sling boxes and digital converter boxes; (ii) a Satellite Transponder Service Agreement providing an option for service on EchoStar IV; (iii) an amendment to the Satellite Transponder Service Agreement for EchoStar VI to extend the term; (iv) an amendment to the Satellite Transponder Service Agreement for EchoStar VIII to provide an option for service on up to an additional 16 transponders; (v) an amendment to the Product Support Agreement to clarify the scope of the agreement and cover the development of certain ad trigger technology; (vi) a sublease for 185 Varick Street, New York, New York; (vii) an amendment to the Broadcast Services Agreement regarding the treatment of cap-ex; and (viii) an Employee Stock Option Accounting Agreement providing for the payment of the stock option accounting expense when an employee terminates employment with the Corporation and commences employment with SATS or vice versa; in each of the foregoing cases, the terms and conditions of which are more fully described in the spreadsheet attached as Exhibit 3A to the board book for the meeting (collectively, the "Transactions").

Mr. Dodge further explained that Section 4.2, Further Assurances, of that certain Separation Agreement by and between the Corporation and SATS dated December 31, 2007 contemplates that the Corporation and SATS may execute such other agreements as may be necessary or desirable in order to effect the purpose of the transactions contemplated by the spin-off. Mr. Dodge further explained that management is proposing that DISH Network L.L.C. ("DNLLC"), an indirect wholly owned subsidiary of the Corporation, enter into agreements with SATS and/or its subsidiaries for the lease of FSS satellite transponder capacity on the AMC-15

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satellite and the EchoStar IX satellite, and that the Corporation amend the commercial lease agreement relating to 90 Inverness Circle E., Englewood, Colorado 80112 between DNLLC and EchoStar Technologies L.L.C to accurately reflect the space DNLLC is occupying, in each case above upon substantially the terms set forth in the spreadsheet attached as Exhibit 3A to the board book for the meeting.

After brief discussion and deliberation, upon motion duly made and seconded, the following resolution was unanimously adopted:

WHEREAS, the Transactions may potentially be considered related party transactions under SEC Regulation S-K, Item 404, Nevada Revised Statutes §78.140 transactions, or “Sensitive” transactions and therefore, out of an abundance of caution, the Board of Directors has been asked to review such transactions.

WHEREAS, (a) management, those members of the Board of Directors who are not also members of the Board of Directors of SATS, Mr. James DeFranco and Mr. Gary S. Howard, and the Audit Committee have found, and recommended that the Board of Directors find, that the Transactions are fair to the Corporation; (b) Mr. DeFranco and Mr. Howard and the Audit Committee have approved, and recommend that the Board of Directors approve, the Transactions on substantially the same terms and conditions attached as Exhibit 3A to the board book for the meeting, with such non-material modifications, changes, or amendments to such terms and conditions as the Chief Executive Officer or Executive Vice President, General Counsel, and Secretary of the Corporation (each, a “proper officer” and collectively, the “proper officers”), or any one of them, shall in their discretion approve; and further

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors hereby approves, ratifies and confirms the recommendations of management, Mr. DeFranco and Mr. Howard and the Audit Committee regarding the Transactions; and

RESOLVED, that based upon the information received by the Board of Directors, the above-referenced discussions with the General Counsel of the Corporation and other members of management, and upon such other inquiries and other matters as are deemed appropriate or relevant by the Board of Directors, the Board of Directors hereby finds, that the Transactions are fair to the Corporation; and further

RESOLVED, (a) that the Transactions be, and they hereby are, approved on substantially the same terms and conditions described in the spreadsheet attached as Exhibit 3A to the board book for the meeting, with such non-material modifications, changes, or amendments to such terms and conditions as any proper officer, shall in their discretion approve; (b) that the consummation of such transactions by any proper officer, with such non-material modifications, changes,

or amendments to the terms and conditions of the Transactions as any proper officer shall approve, shall constitute conclusive evidence that such transactions have been approved hereby; and further

RESOLVED, that the proper officers of the Corporation and its subsidiaries, be and each one of them acting alone or with one or more other proper officers hereby is, authorized, empowered and directed, in the name and on behalf of the Corporation and its subsidiaries, and under their corporate seals or otherwise, from time to time, to make, execute and deliver, or cause to be made, executed and delivered, all such other and further agreements, certificates, instruments or documents, to pay or reimburse all such filing fees and other costs and expenses, and to do and perform or cause to be done or performed all such acts and things, as in their discretion or in the discretion of any of them may be necessary or desirable to enable the Corporation and its subsidiaries to accomplish the purposes and to carry out the intent or the foregoing resolutions; and further

RESOLVED, that any and all actions previously taken by any of the proper officers of the Corporation and its subsidiaries within the terms of the foregoing resolutions be, and the same hereby are, ratified, and confirmed in all respects.

ITEM 3. APPROVAL OF CERTAIN AMENDMENTS TO THE EMPLOYEE STOCK PURCHASE PLAN

Mr. Dodge discussed certain amendments proposed to be made to the Employee Stock Purchase Plan (the "ESPP") to, among other things, allow an employee who terminates employment with SATS and commences employment with the Corporation or its subsidiaries to be given credit for prior service at SATS for purposes of determining eligibility to participate in the ESPP. Mr. Dodge noted that a memorandum explaining the proposed changes to the ESPP was attached as Exhibit 4A to the board book for the meeting and a redline version of the ESPP (which showed the proposed changes and included annotations explaining the reasons for the changes) was attached as Exhibit 4B to the board book for the meeting.

After brief discussion and deliberation, upon motion duly made and seconded, the following resolutions were unanimously adopted:

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors approves, adopts, and ratifies the Amended and Restated Employee Stock Purchase Plan, in substantially the form attached as Exhibit 4B to the board book for the meeting, with such non-material changes as the General Counsel shall deem necessary and appropriate; and further

RESOLVED, that the proper officers of the Corporation be and each one of them acting alone or with one or more other proper officers hereby is, authorized, empowered and directed, in the name and on behalf of the Corporation and under its corporate seal or otherwise, from time to time, to make, execute and deliver, or cause to be made, executed and delivered, all such other and further agreements,

certificates, instruments or documents, to pay or reimburse all such filing fees and other costs and expenses, and to do and perform or cause to be done or performed all such acts and things, as in their discretion or in the discretion of any of them may be necessary or desirable to enable the Corporation to accomplish the purposes and to carry out the intent or the foregoing resolutions; and further

RESOLVED, that any and all actions previously taken by any of the proper officers within the terms of the foregoing resolutions be, and the same hereby are, ratified, and confirmed in all respects.

ITEM 4. LITIGATION UPDATE

Mr. Dodge, in his capacity as General Counsel of the Corporation, presented a report on the status of the significant litigation in which the Corporation and/or its affiliates are presently involved. Mr. Dodge explained that his report and any ensuing discussions were subject to the attorney/client and work product privileges.

ITEM 5. DISCONNECT FRAUD UPDATE

Mr. Bernie Han, Executive Vice President and Chief Financial Officer for the Corporation and Mr. Blake Van Emst, Vice President – Retail Services for the Corporation, led a discussion regarding disconnect fraud. Messrs. Han and Van Emst distributed and walked the members of the Board of Directors through their presentation and discussed, among other things, possible disclosures.

ITEM 6. APPROVAL OF FORM AND FILING OF QUARTERLY REPORT ON FORM 10-Q AND REPORT ON ACTIVITIES OF AUDIT COMMITTEE

Mr. Tom A. Ortolf, Chairman of the Audit Committee, presented a report on the general activities of the Audit Committee and the Audit Committee's review of the Corporation's financial statements and Form 10-Q for the quarter ended June 30, 2008.

After discussion and deliberation, upon motion duly made and seconded, the following resolutions were unanimously adopted, subject to incorporation into the Form 10-Q of the comments received from the members of the Board of Directors at the meeting:

WHEREAS, the Corporation is required to file with the Securities and Exchange Commission (the "Commission") by August 11, 2008, a Quarterly Report on Form 10-Q for the quarter ended June 30, 2008 (the "Form 10-Q");

WHEREAS, a draft of the Form 10-Q proposed to be filed with the Commission was attached as Exhibit 7A to the board book for the meeting (the "Draft Form 10-Q"), and each member of the Board of Directors has read the Draft Form 10-Q and has provided all comments and responses they deem necessary and appropriate to the General Counsel and Chief Financial Officer of the Corporation (or their designees);

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WHEREAS, the Draft Form 10-Q contains quarter-end financial statements of the Corporation that were reviewed by KPMG;

WHEREAS, management has recommended that the Audit Committee approve (i) as to form the Draft Form 10-Q, with such non-material changes as the General Counsel and Chief Financial Officer of the Corporation shall deem necessary and appropriate, and (ii) the filing with the Commission of the Form 10-Q (with any such non-material changes) at such time as the General Counsel and Chief Financial Officer of the Corporation shall determine; and

WHEREAS, the Audit Committee has (a) approved, ratified and confirmed the recommendation of management concerning the approval (i) as to form of the Draft Form 10-Q, with such non-material changes as the General Counsel and Chief Financial Officer of the Corporation shall deem necessary and appropriate, and (ii) of the filing with the Commission of the Form 10-Q (with any such non-material changes), at such time as the General Counsel and Chief Financial Officer of the Corporation shall determine; and (b) recommended that the Board of Directors approve (i) as to form the Draft Form 10-Q, with such non-material changes as the General Counsel and Chief Financial Officer of the Corporation shall deem necessary and appropriate, and (ii) the filing with the Commission of the Form 10-Q (with any such non-material changes), at such time as the General Counsel and Chief Financial Officer of the Corporation shall determine;

NOW, THEREFORE, BE IT RESOLVED, the Board of Directors hereby approves, ratifies and confirms the recommendation of the Audit Committee concerning the approval as to form and filing of the Form 10-Q; and further

RESOLVED, that the Draft Form 10-Q, in substantially the form attached as Exhibit 7A to the board book for the meeting and as modified to incorporate the Revisions, be, and it hereby is, approved as to form with such non-material changes as the General Counsel and Chief Financial Officer of the Corporation shall deem necessary and appropriate; and further

RESOLVED, that the Form 10-Q, in substantially the form attached as Exhibit 7A to the board book for the meeting and as modified to incorporate the Revisions, with such non-material changes as the General Counsel and Chief Financial Officer of the Corporation shall deem necessary and appropriate, be filed with the Commission at such time as the General Counsel and Chief Financial Officer of the Corporation shall determine; and further

RESOLVED, that the General Counsel and Chief Financial Officer be, and they collectively hereby are, authorized, empowered and directed to prepare or cause to be prepared, to execute or cause to be executed, and to file or cause to be filed with the Commission such non-material amendments and supplements to the

Form 10-Q as they, collectively, may deem necessary or desirable, or as may be required by the Commission; and further

RESOLVED, that, in the event that such an amendment or supplement to the Form 10-Q is filed, the members of the Board of Directors shall be provided with redline copies of the revised Form 10-Q showing the changes that were made; and further

RESOLVED, that the proper officers of the Corporation be, and each one of them acting alone or with one or more other proper officers hereby is, authorized, empowered and directed, in the name and on behalf of the Corporation and under its corporate seal or otherwise, from time to time, to make, execute and deliver, or cause to be made, executed and delivered, all such other and further agreements, certificates, instruments or documents, to pay or reimburse all such filing fees and other costs and expenses, and to do and perform or cause to be done or performed all such acts and things, as in their discretion or in the discretion of any of them may be necessary or desirable to enable the Corporation to accomplish the purposes and to carry out the intent or the foregoing resolutions; and further

RESOLVED, that any and all actions previously taken by any of the proper officers within the terms of the foregoing resolution be, and the same hereby is, ratified, and confirmed in all respects.

ITEM 7. QUARTERLY REVIEW OF OPTION GRANTS TO EMPLOYEES OTHER THAN EXECUTIVE OFFICERS AND REPORT ON ACTIVITIES OF THE EXECUTIVE COMPENSATION COMMITTEE

Mr. Steven R. Goodbarn, Chairman of the Executive Compensation Committee, presented a report on the general activities of the Executive Compensation Committee and the Executive Compensation Committee's review of the option grants made to employees other than executive officers during the second quarter 2008, a list of which was attached as Exhibit 8A to the board book for the meeting.

After brief discussion and deliberation, upon motion duly made and seconded, the following resolution was unanimously adopted:

WHEREAS, the Corporation adopted the Amended and Restated 1999 Stock Incentive Plan (the "Plan"), which Plan provides for the grant of stock options, among other stock-based performance awards, to key employees of the Corporation and its subsidiaries;

WHEREAS, eighty million (80,000,000) shares of Class A Common Stock, \$0.01 par value per share ("Common Stock"), of the Corporation have been reserved for issuance under the Plan;

WHEREAS, the Board of Directors has established the Executive Compensation

Committee to administer the Plan;

WHEREAS, Management believes: (i) that officers and other key employees, who are in a position to make a substantial contribution to the long-term success of the Corporation and to build stockholder value, should have a stake in the Corporation's ongoing success; and (ii) that this focuses attention on managing the Corporation as an owner with an equity position in the Corporation's business and seeks to align the officers' and key employees' interests with the long-term interests of stockholders;

WHEREAS, the Plan was adopted by the Board of Directors and approved by stockholders in recognition of Management's belief;

WHEREAS, (i) awards under the Plan follow a review of the individual employee's performance, position in the Corporation, long-term potential contribution to the Corporation and the number of options previously granted to the employee; and (ii) neither Management nor the Board of Directors assigns specific weights to these factors, although the employee's position and a subjective evaluation of his or her performance are considered most important;

WHEREAS, generally, the number of options granted to an employee reflect his or her level of responsibility, position in the Corporation and potential to contribute to the long-term success of the Corporation or otherwise achieve significant corporate goals;

WHEREAS, however, the number of options granted to specific employees are not based on any objective criteria;

WHEREAS, options are generally granted to director level and above employees, although in certain circumstances options are granted to certain other employees based on length of service or contribution to the Corporation;

WHEREAS, Charles W. Ergen, Chairman and Chief Executive Officer of the Corporation, desires to: (i) incentivize certain new employees and/or certain employees receiving promotions who are in a position to make a substantial contribution to the long-term success of the Corporation and to build stockholder value; and/or (ii) reward certain key employees of the Corporation and its subsidiaries, in connection with their efforts during the past year, and provide them with an incentive to continue to help build the success of the Corporation, which rewards and incentives add value to the Corporation that is at least equal to the fair market value of the shares of the Corporation's Common Stock that these employees will receive through the Plan;

WHEREAS, at the Annual Meeting of the Board of Directors held on June 5, 2008, (i) the Board of Directors delegated the authority to Mr. Ergen, as Chairman of the Board of Directors, to make grants of options to purchase the Common

Stock, effective at the end of each quarter, to new employees and existing employees of the Corporation or its subsidiaries who are not executive officers in connection with hiring, promotion or other recognition, as Mr. Ergen deems appropriate, without further need to consult with or seek prior approval from the Board of Directors or the Executive Compensation Committee, consistent with the criteria established in the Plan, and that the actions taken by Mr. Ergen in connection therewith shall be deemed approved, ratified and confirmed by the Board of Directors and the Executive Compensation Committee as of the date such action is taken; provided however, that no authority was granted to Mr. Ergen to make grants to: (a) executive officers or directors of the Corporation (executive officers of the Corporation are those persons identified as executive officers in the Corporation's annual report on Form 10-K); (b) "affiliates" of the Corporation, as such term is used in Section 16 of the Securities Exchange Act of 1934, and as interpreted by the General Counsel of the Corporation; (c) in excess of one hundred thousand (100,000) shares to an individual employee at or below the Vice President level; or (d) in excess of five hundred thousand (500,000) shares to an individual employee at or above the Senior Vice President level, without advance approval of the Compensation Committee;

WHEREAS, the Chairman has made the grant of options to purchase shares of the Corporation's Common Stock ("Options") to those employees of the Corporation and its subsidiaries who are not executive officers set forth in the list attached as Exhibit 8A to the board book for the meeting, and in such amounts as set forth opposite each employee's name on such list under the terms of the Plan and an incentive stock option agreement to be approved by the Chief Executive Officer of the Corporation; and

WHEREAS, (i) the date of grant of such Options is June 30, 2008 (the "Grant Date"); (ii) such Options vest at the rate of 20% per year, with the first 20% of such Options vesting on the date which is one year after the Grant Date and 20% thereafter on the anniversary of the Grant Date for each of the following four years; (iii) the exercise price for each share of Common Stock shall be equal to the closing price, as reported on the National Association of Securities Dealers Automated Quotation System, for shares of the Common Stock on the Grant Date, or the last business day prior to such date in the event that such date falls on a weekend or holiday; and (iv) such Options expire ten years from the Grant Date;

NOW, THEREFORE, BE IT RESOLVED, that, after due consideration, the Board of Directors hereby determines that the grant of such Options is consistent with the authority delegated to the Chairman at the Annual Meeting of the Board of Directors held on June 5, 2008.

ITEM 8. REVIEW OF CERTAIN ITEMS PREVIOUSLY APPROVED BY THE BOARD OF DIRECTORS

Mr. Dodge reviewed certain items approved by the Board of Directors year-to-date and the status of each such item, as well as certain items approved by the Board of Directors in prior years that authorized the expenditure of over \$100 million and that remain active. Mr. Dodge noted that to assist the members of the Board of Directors a list of such items was included in the board book for the meeting.

ITEM 9. DISCUSSION OF STOCK BUYBACKS

In response to a question from Mr. David K. Moskowitz, member of the Board of Directors, Mr. Ergen led a discussion regarding potential buybacks of the Corporation's Class A Common Stock.

ITEM 10. REG. S-K ITEM 404 "RELATED PERSON" TRANSACTIONS

Mr. Dodge further explained that Mr. Ergen, Chairman of the Board of Directors and Chief Executive Officer of the Corporation, and Mrs. Cantey Ergen, a member of the Board of Directors, were considering purchasing certain real estate for approximately \$17,500,000 from Winegard Realty Company ("Winegard"), an affiliate of Winegard Company, a company which among other things supplies the Corporation and EchoStar Corporation ("SATS") satellite antennas (the "Winegard Purchase").

Mr. Ergen distributed an appraisal for the Winegard Purchase (the "Appraisal"), and noted, among other reasons, that the Winegard Purchase price was lower than the appraised value because: (i) there was no real estate agent involved in the transaction; and (ii) the Ergen's were considering purchasing two properties together and the combined value of the properties was lower than the sum of each individual property's appraised value. Management then discussed the historical relationships between the Corporation and SATS with Winegard and other antenna vendors. The members of the Board of Directors then requested that management conduct a review of the Corporation's purchases of Winegard's products in calendar year 2007 and year-to-date in 2008 to confirm that there has been no increase in the overall allocation or the per unit cost, or that there was a legitimate business reason for any such increase.

After discussion and deliberation, upon motion duly made and seconded, the following resolutions were unanimously adopted, with Mr. and Mrs. Ergen abstaining:

WHEREAS, the Winegard Purchase may potentially be considered a related party transaction under SEC Regulation S-K, Item 404, a Nevada Revised Statutes §78.140 transaction, or a "Sensitive" transaction and therefore, out of an abundance of caution, the Board of Directors has been asked to review such transaction.

NOW, THEREFORE, BE IT RESOLVED, that based upon the information received by the Board of Directors, discussions with the General Counsel of the Corporation, Mr. and Mrs. Ergen, and other members of management, the Appraisal, and upon such other inquiries and other matters as are deemed appropriate or relevant by the Board of Directors, the Board of Directors hereby

determines, subject to management confirming that the Corporation's purchase patterns with Winegard during 2007 and 2008 show no material increase in: (i) allocation; or (ii) per unit cost, unless there was a legitimate business reason therefor, that, although the Board of Directors recognizes the potential appearance of a conflict of interest, the Winegard Purchase is an arm's length transaction; and further

RESOLVED, that for a period of 24 months Mr. and Mrs. Ergen shall recuse themselves from any matters that directly or indirectly involve: (i) Winegard or any of its affiliates; or (ii) any other antenna vendors; and further

RESOLVED, that the Board of Directors hereby instructs and delegates all necessary authority to the proper officers of the Corporation and its subsidiaries other than Mr. Ergen to make any and all decisions with respect to any matters that directly or indirectly involve: (i) Winegard or any of its affiliates; or (ii) any antenna vendors, without input from Mr. and Mrs. Ergen for a period of 24 months; and further

RESOLVED, that the proper officers of the Corporation and its subsidiaries, be and each one of them acting alone or with one or more other proper officers hereby is, authorized, empowered and directed, in the name and on behalf of the Corporation and its subsidiaries, and under their corporate seals or otherwise, from time to time, to make, execute and deliver, or cause to be made, executed and delivered, all such other and further agreements, certificates, instruments or documents, to pay or reimburse all such filing fees and other costs and expenses, and to do and perform or cause to be done or performed all such acts and things, as in their discretion or in the discretion of any of them may be necessary or desirable to enable the Corporation and its subsidiaries to accomplish the purposes and to carry out the intent or the foregoing resolutions; and further

RESOLVED, that any and all actions previously taken by any of the proper officers of the Corporation and its subsidiaries within the terms of the foregoing resolutions be, and the same hereby are, ratified, and confirmed in all respects.

ITEM 11. CHAIRMAN'S REPORT

Mr. Ergen presented a report on the general state of the business of the Corporation and other matters, including among other things updates on disconnect fraud, the eastern arc strategy, and the AT&T relationship.

ITEM 12. SCHEDULING OF NEXT REGULAR MEETINGS OF THE BOARD OF DIRECTORS, AUDIT COMMITTEE, EXECUTIVE COMPENSATION COMMITTEE AND NOMINATING COMMITTEE

Mr. Dodge led a discussion regarding the scheduling of the next regular meetings of the Board of Directors, Audit Committee, Executive Compensation Committee and Nominating

Committee. Mr. Dodge noted that, to assist the members of the Board of Directors with their consideration of possible dates for such meetings, calendars for October and November 2008 had been attached as Exhibit 10A to the board book for the meeting, and the last day (November 10, 2008) to file the Form 10-Q for the quarter ending September 30, 2008 had been marked on the November 2008 calendar. The next regular meetings of the Executive Compensation Committee and the Audit Committee were tentatively scheduled for November 3, 2008 at 9:00 a.m., prevailing Mountain Time, at the Corporation's Meridian campus. The next regular meeting of the Board of Directors was tentatively scheduled for November 6, 2008 at 3:00 p.m., prevailing Mountain Time (following the conclusion of the meeting of the Board of Directors of EchoStar Corporation), at the Corporation's Meridian campus.

Termination

There being no further business to come before the meeting, the meeting was, upon motion duly made and seconded, terminated at 7:30 p.m., prevailing Mountain Time.

R. Stanton Dodge
Secretary

EXHIBIT 343

EXHIBIT 343

CONFIDENTIAL

DISH NETWORK CORPORATION

**REGULAR MEETING
OF
THE BOARD OF DIRECTORS**

July 24, 2008

5:00 p.m.

Confidential

AGENDA

Call to Order

Notice and Quorum

- | | | |
|---------|---|--------------------|
| Item 1. | Approval of Minutes and Signing of Consents | (R. Stanton Dodge) |
| Item 2. | Chairman's Report | (Charles W. Ergen) |
| | A. AT&T | |
| | B. Upcoming Satellite Launches | |
| Item 3. | Reg. S-K Item 404 "Related Person" Transactions | (R. Stanton Dodge) |
| | A. New Transactions | |
| | i. Amend Receiver Agreement to Cover Sling Boxes and Digital Converter Boxes | |
| | ii. Option to Lease Capacity on the Echo IV Satellite | |
| | iii. Amend Satellite Transponder Service Agreement for Echo VI to Extend Term | |
| | iv. Amend Satellite Transponder Service Agreement for Echo XIII to Add an Option to Lease 16 More Transponders | |
| | v. Amend Product Support Agreement to Clarify Scope of the Agreement and Cover the Development of Certain Ad Trigger Technology | |
| | vi. Sublease of the New York Office | |
| | vii. Amend Broadcast Services Agreement Treatment of Cap-Ex | |
| | viii. Enter Into an Agreement to Cover the Treatment of Stock Option Accounting Expenses When an Employee Transfers from DISH to SATS or Vice Versa | |

Please turn back of book for a fold-out agenda

DISH NETWORK CORPORATION
AGENDA FOR REGULAR MEETING OF THE
BOARD OF DIRECTORS

July 24, 2008

Page 2

- B. Clerical Modifications to Existing Transactions
 - i. Enter Into a Lease of Satellite Transponder Capacity on the AMC-15 Satellite
 - ii. Enter Into a Lease of Satellite Transponder Capacity on the EchoStar IX Satellite
 - iii. Amend the 90 Inverness Lease to Reflect Actual Space Occupied
- Item 4. Amendment to Employee Stock Participation Plan (R. Stanton Dodge)
- Item 5. Activation Fraud Update (Bernard L. Han)
- Item 6. Litigation Update (R. Stanton Dodge)
(Subject to Attorney/Client and Work Product Privileges)
- Item 7. Approval of Form and Filing of Quarterly Report on Form 10-Q and Report on Activities of Audit Committee (Tom A. Ortolf)
- Item 8. Quarterly Review of Option Grants to Employees Other Than Executive Officers and Report on Activities of Executive Compensation Committee (Steven R. Goodbarn)
- Item 9. Review of Certain Items Previously Approved by the Board of Directors (R. Stanton Dodge)
- Item 10. Scheduling of Next Regular Meetings of the Board of Directors, Audit Committee and Executive Compensation Committee (R. Stanton Dodge)
- Item 11. Other Business

Please turn to back of book for a fold-out agenda

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ITEM 1. APPROVAL OF MINUTES AND SIGNING OF CONSENTS

Mr. R. Stanton Dodge, Executive Vice President, General Counsel and Secretary of DISH Network Corporation (the "Corporation"), will review the minutes of the annual meeting of the board of directors (the "Board of Directors") held on June 5, 2008 that were distributed via e-mail prior to the meeting.

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ITEM 2. CHAIRMAN'S REPORT

Mr. Charles W. Ergen, Chairman of the Board of Directors and Chief Executive Officer of the Corporation, will present a report on the general state of the business of the Corporation and other matters, including among other things AT&T and upcoming satellite launches. To assist the members of the Board of Directors with their consideration of this item, a memorandum regarding upcoming satellite launches is attached hereto as Exhibit 2A.

ITEM 3. REG. S-K ITEM 404 "RELATED PERSON" TRANSACTIONS

1. Introduction.

1.1 Mr. Dodge will review any new SEC Reg. S-K, Item 404 "Related Person" Transactions, Nevada Revised Statutes §78.140 Transactions and any new "Sensitive" Transactions, as defined by the 2005 Audit Committee Recommendations to generally mean: (i) any non-ordinary course transaction in which the amount involved exceeded \$5,000,000; (ii) related party transactions; (iii) transactions of a highly confidential nature; (iv) transactions which grant exclusive rights or most favored nations status to any third party; or (v) any other transaction which in the judgment of the board should reasonably be considered sensitive.

1.2 Mr. Dodge will explain that the Corporation and/or its subsidiaries are considering amending or entering into the following agreements with EchoStar Corporation ("SATS") and/or its subsidiaries: (i) an amendment to the Receiver Agreement to include sales of Sling boxes and digital converter boxes; (ii) a Satellite Transponder Service Agreement providing an option for service on EchoStar IV; (iii) an amendment to the Satellite Transponder Service Agreement for EchoStar VI to extend the term; (iv) an amendment to the Satellite Transponder Service Agreement for EchoStar VIII to provide an option for service on up to an additional 16 transponders; (v) an amendment to the Product Support Agreement to clarify the scope of the agreement and cover the development of certain ad trigger technology; (vi) a sublease for 185 Varick Street, New York, New York; (vii) an amendment to the Broadcast Services Agreement regarding the treatment of cap-ex; and (viii) an Employee Stock Option Accounting Agreement providing for the payment of the stock option accounting expense when an employee transfers from the Corporation to SATS or vice versa; in each of the foregoing cases, the terms and conditions of which are more fully described in the spreadsheet attached hereto as Exhibit 3A (collectively, the "Transactions").

1.3 Mr. Dodge will further explain that Section 4.2, Further Assurances, of that certain Separation Agreement by and between the Corporation and EchoStar Corporation dated December 31, 2007 contemplates that the Corporation and EchoStar Corporation may execute such other agreements as may be necessary or desirable in order to effect the purpose of the transactions contemplated by the spin-off. Mr. Dodge will further explain that management is proposing that DISH Network L.L.C. ("DNLLC"), an indirect wholly owned subsidiary of the Corporation, enter into agreements with EchoStar Corporation and/or its subsidiaries for the lease of FSS satellite transponder capacity on the AMC-15 satellite and the EchoStar IX satellite, and that the Corporation amend the commercial lease agreement relating to 90 Inverness Circle E., Englewood, Colorado 80112 between DNLLC and EchoStar Technologies L.L.C to accurately reflect the space DNLLC is occupying, in each case above upon substantially the terms set forth in Exhibit 3A hereto.

2. Recommendation.

2.1 It is recommended by management that the Transactions be approved, pursuant to the following resolutions.

3. Proposed Resolutions.

3.1 WHEREAS, the Transactions may potentially be considered related party transactions under SEC Regulation S-K, Item 404, Nevada Revised Statutes §78.140 Transactions, or "Sensitive" Transactions and therefore, out of an abundance of caution, the Board of Directors has been asked to review such transactions.

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3.2 WHEREAS, (a) those members of the Board of Directors who are not also members of the Board of Directors of SATS, Mr. James DeFranco and Mr. Gary S. Howard, and the Audit Committee have found, and recommended that the Board of Directors find, that the Transactions are fair to the Corporation; (b) Mr. DeFranco and Mr. Howard and the Audit Committee have approved, and recommend that the Board of Directors approve, the Transactions on substantially the same terms and conditions attached hereto as Exhibit 3A, with such non-material modifications, changes, or amendments to such terms and conditions as the Chief Executive Officer or Executive Vice President, General Counsel, and Secretary of the Corporation (each, a "proper officer" and collectively, the "proper officers"), or any one of them, shall in their discretion approve; and further

3.3 NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors hereby approves, ratifies and confirms the recommendations of Mr. DeFranco and Mr. Howard and the Audit Committee regarding the Transactions; and

3.4 RESOLVED, that based upon the information received by the Board of Directors, the above-referenced discussions with the General Counsel of the Corporation and other members of management, and upon such other inquiries and other matters as are deemed appropriate or relevant by the Board of Directors, the Board of Directors hereby finds, that the Transactions are fair to the Corporation; and further

3.5 RESOLVED, (a) that the Transactions be, and thus hereby are, approved on substantially the same terms and conditions described in the spreadsheet attached to these resolutions as Exhibit 3A to the Board Book for the Meeting, with such non-material modifications, changes, or amendments to such terms and conditions as the Chief Executive Officer or Executive Vice President, General Counsel, and Secretary of the Corporation (each, a "proper officer" and collectively, the "proper officers"), or any one of them, shall in their discretion approve; (b) that the consummation of such transactions by any proper officer, with such non-material modifications, changes, or amendments to the terms and conditions of the Transactions as any proper officer shall approve, shall constitute conclusive evidence that such transactions have been approved hereby; and further

3.6 RESOLVED, that the proper officers of the Corporation and its subsidiaries, be and each one of them acting alone or with one or more other proper officers hereby is, authorized, empowered and directed, in the name and on behalf of the Corporation and its subsidiaries, and under their corporate seals or otherwise, from time to time, to make, execute and deliver, or cause to be made, executed and delivered, all such other and further agreements, certificates, instruments or documents, to pay or reimburse all such filing fees and other costs and expenses, and to do and perform or cause to be done or performed all such acts and things, as in their discretion or in the discretion of any of them may be necessary or desirable to enable the Corporation and its subsidiaries to accomplish the purposes and to carry out the intent or the foregoing resolutions; and further

3.7 RESOLVED, that any and all actions previously taken by any of the proper officers of the Corporation and its subsidiaries within the terms of the foregoing resolutions be, and the same hereby are, ratified, and confirmed in all respects.

ITEM 4. APPROVAL OF CERTAIN AMENDMENTS TO THE EMPLOYEE STOCK PURCHASE PLAN

1. Introduction.

1.1 Mr. Dodge will discuss certain amendments proposed to be made to the Employee Stock Purchase Plan (the "ESPP") to, among other things, allow an employee who transfers from SATS to the Corporation or its subsidiaries to be given credit for prior service at SATS for purposes of determining eligibility to participate in the ESPP. To assist the members of the Board of Directors with their consideration of this agenda item, a memorandum explaining the proposed changes to the ESPP is attached hereto as Exhibit 4A and a redline version of the ESPP (which shows the proposed changes and includes annotations explaining the reasons for the changes) is attached hereto as Exhibit 4B.

2. Recommendation.

2.1 Management recommends that the Board of Directors approve, adopt, and ratify the proposed Amended and Restated Employee Stock Purchase Plan, in substantially the form attached hereto as Exhibit 4B, with such non-material changes as the General Counsel shall deem necessary and appropriate, pursuant to the following resolutions.

3. Proposed Resolutions.

3.1 NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors approves, adopts, and ratifies the Amended and Restated Employee Stock Purchase Plan, in substantially the form attached as Exhibit 4B to the board book for the meeting, with such non-material changes as the General Counsel shall deem necessary and appropriate; and further

3.2 RESOLVED, that the proper officers of the Corporation be and each one of them acting alone or with one or more other proper officers hereby is, authorized, empowered and directed, in the name and on behalf of the Corporation and under its corporate seal or otherwise, from time to time, to make, execute and deliver, or cause to be made, executed and delivered, all such other and further agreements, certificates, instruments or documents, to pay or reimburse all such filing fees and other costs and expenses, and to do and perform or cause to be done or performed all such acts and things, as in their discretion or in the discretion of any of them may be necessary or desirable to enable the Corporation to accomplish the purposes and to carry out the intent of the foregoing resolutions; and further

3.3 RESOLVED, that any and all actions previously taken by any of the proper officers within the terms of the foregoing resolutions be, and the same hereby are, ratified, and confirmed in all respects.

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ITEM 5. ACTIVATION FRAUD UPDATE

Mr. Bernie Han, Executive Vice President and Chief Financial Officer of the Corporation will provide an update on activation fraud.

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ITEM 6. LITIGATION UPDATE

Mr. Dodge will present a report on the status of the significant litigation in which the Corporation and/or its affiliates are presently involved.

**THE REPORT PRESENTED BY MR. DODGE AND ANY ENSUING DISCUSSIONS ARE
SUBJECT TO THE ATTORNEY/CLIENT AND WORK PRODUCT PRIVILEGES**

ITEM 7. APPROVAL OF FORM AND FILING OF QUARTERLY REPORT ON FORM 10-Q AND REPORT ON ACTIVITIES OF AUDIT COMMITTEE

1. Introduction.

1.1 Mr. Tom A. Ortolf, Chairman of the Audit Committee, will present a report on the general activities of the Audit Committee and the Audit Committee's review of the Corporation's financial statements and Form 10-Q for the quarter ended June 30, 2008.

2. Recommendation.

2.1 It is recommended by the Audit Committee that the Board of Directors approve (a) as to form the draft of the Form 10-Q attached hereto as Exhibit 7A, with such non-material changes as the General Counsel and Chief Financial Officer of the Corporation shall deem necessary and appropriate, and (b) the filing with the Securities and Exchange Commission of the Form 10-Q (with any such non-material changes), at such time as the General Counsel and Chief Financial Officer of the Corporation shall determine, pursuant to the following resolutions.

3. Proposed Resolutions.

3.1 WHEREAS, the Corporation is required to file with the Securities and Exchange Commission (the "Commission") by August 11, 2008, a Quarterly Report on Form 10-Q for the quarter ended June 30, 2008 (the "Form 10-Q");

3.2 WHEREAS, a draft of the Form 10-Q proposed to be filed with the Commission was attached as Exhibit 7A to the board book for the meeting (the "Draft Form 10-Q"), and each member of the Board of Directors has read the Draft Form 10-Q and has provided all comments and responses they deem necessary and appropriate to the General Counsel and Chief Financial Officer of the Corporation (or their designees);

3.3 WHEREAS, the Draft Form 10-Q contains quarter-end financial statements of the Corporation that were reviewed by KPMG;

3.4 WHEREAS, management has recommended that the Audit Committee approve (i) as to form the Draft Form 10-Q, with such non-material changes as the General Counsel and Chief Financial Officer of the Corporation shall deem necessary and appropriate, and (ii) the filing with the Commission of the Form 10-Q (with any such non-material changes) at such time as the General Counsel and Chief Financial Officer of the Corporation shall determine; and

3.5 WHEREAS, the Audit Committee has (a) approved, ratified and confirmed the recommendation of management concerning the approval (i) as to form of the Draft Form 10-Q, with such non-material changes as the General Counsel and Chief Financial Officer of the Corporation shall deem necessary and appropriate, and (ii) of the filing with the Commission of the Form 10-Q (with any such non-material changes), at such time as the General Counsel and Chief Financial Officer of the Corporation shall determine; and (b) recommended that the Board of Directors approve (i) as to form the Draft Form 10-Q, with such non-material changes as the General Counsel and Chief Financial Officer of the Corporation shall deem necessary and appropriate, and (ii) the filing with the Commission of the Form 10-Q (with any such non-material changes), at such time as the General Counsel and Chief Financial Officer of the Corporation shall determine;

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3.6 NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors hereby approves, ratifies and confirms the recommendation of the Audit Committee concerning the approval as to form and filing of the Form 10-Q; and further

3.7 RESOLVED, that the Draft Form 10-Q, in substantially the form attached as Exhibit 7A to the board book for the meeting, be, and it hereby is, approved as to form with such non-material changes as the General Counsel and Chief Financial Officer of the Corporation shall deem necessary and appropriate; and further

3.8 RESOLVED, that the Form 10-Q, in substantially the form attached as Exhibit 7A to the board book for the meeting, with such non-material changes as the General Counsel and Chief Financial Officer of the Corporation shall deem necessary and appropriate, be filed with the Commission at such time as the General Counsel and Chief Financial Officer of the Corporation shall determine; and further

3.9 RESOLVED, that the General Counsel and Chief Financial Officer be, and they collectively hereby are, authorized, empowered and directed to prepare or cause to be prepared, to execute or cause to be executed, and to file or cause to be filed with the Commission such non-material amendments and supplements to the Form 10-Q as they, collectively, may deem necessary or desirable, or as may be required by the Commission; and further

3.10 RESOLVED, that, in the event that such an amendment or supplement to the Form 10-Q is filed, the members of the Board of Directors shall be provided with redline copies of the revised Form 10-Q showing the changes that were made; and further

3.11 RESOLVED, that the proper officers of the Corporation be, and each one of them acting alone or with one or more other proper officers hereby is, authorized, empowered and directed, in the name and on behalf of the Corporation and under its corporate seal or otherwise, from time to time, to make, execute and deliver, or cause to be made, executed and delivered, all such other and further agreements, certificates, instruments or documents, to pay or reimburse all such filing fees and other costs and expenses, and to do and perform or cause to be done or performed all such acts and things, as in their discretion or in the discretion of any of them may be necessary or desirable to enable the Corporation to accomplish the purposes and to carry out the intent or the foregoing resolutions; and further

3.12 RESOLVED, that any and all actions previously taken by any of the proper officers within the terms of the foregoing resolution be, and the same hereby is, ratified, and confirmed in all respects.

ITEM 8. QUARTERLY REVIEW OF OPTION GRANTS TO EMPLOYEES OTHER THAN EXECUTIVE OFFICERS AND REPORT ON ACTIVITIES OF THE EXECUTIVE COMPENSATION COMMITTEE

1. Introduction.

1.1 Mr. Steven R. Goodbarn, Chairman of the Executive Compensation Committee, will present a report on the general activities of the Executive Compensation Committee and the Executive Compensation Committee's review of the option grants made to employees other than executive officers during the second quarter 2008, a list of which is attached hereto as Exhibit 8A.

2. Recommendation.

2.1 It is recommended by the Executive Compensation Committee that the Board of Directors determine that the grant of such options is consistent with the authority delegated to the Chairman at the Annual Meeting of the Board of Directors held on June 5, 2008, pursuant to the following resolution.

3. Proposed Resolution.

3.1 WHEREAS, the Corporation adopted the Amended and Restated 1999 Stock Incentive Plan (the "Plan"), which Plan provides for the grant of stock options, among other stock-based performance awards, to key employees of the Corporation and its subsidiaries;

3.2 WHEREAS, eighty million (80,000,000) shares of Class A Common Stock, \$0.01 par value per share ("Common Stock"), of the Corporation have been reserved for issuance under the Plan;

3.3 WHEREAS, the Board of Directors has established the Executive Compensation Committee to administer the Plan;

3.4 WHEREAS, Management believes: (i) that officers and other key employees, who are in a position to make a substantial contribution to the long-term success of the Corporation and to build stockholder value, should have a stake in the Corporation's ongoing success; and (ii) that this focuses attention on managing the Corporation as an owner with an equity position in the Corporation's business and seeks to align the officers' and key employees' interests with the long-term interests of stockholders;

3.5 WHEREAS, the Plan was adopted by the Board of Directors and approved by stockholders in recognition of Management's belief;

3.6 WHEREAS, (i) awards under the Plan follow a review of the individual employee's performance, position in the Corporation, long-term potential contribution to the Corporation and the number of options previously granted to the employee; and (ii) neither Management nor the Board of Directors assigns specific weights to these factors, although the employee's position and a subjective evaluation of his or her performance are considered most important;

3.7 WHEREAS, generally, the number of options granted to an employee reflect his or her level of responsibility, position in the Corporation and potential to contribute to the long-term success of the Corporation or otherwise achieve significant corporate goals;

3.8 WHEREAS, however, the number of options granted to specific employees are not

based on any objective criteria;

3.9 WHEREAS, options are generally granted to director level and above employees, although in certain circumstances options are granted to certain other employees based on length of service or contribution to the Corporation;

3.10 WHEREAS, Charles W. Ergen, Chairman and Chief Executive Officer of the Corporation, desires to: (i) incentivize certain new employees and/or certain employees receiving promotions who are in a position to make a substantial contribution to the long-term success of the Corporation and to build stockholder value; and/or (ii) reward certain key employees of the Corporation and its subsidiaries, in connection with their efforts during the past year, and provide them with an incentive to continue to help build the success of the Corporation, which rewards and incentives add value to the Corporation that is at least equal to the fair market value of the shares of the Corporation's Common Stock that these employees will receive through the Plan;

3.11 WHEREAS, at the Annual Meeting of the Board of Directors held on June 5, 2008, (i) the Board of Directors delegated the authority to Mr. Ergen, as Chairman of the Board of Directors, to make grants of options to purchase the Common Stock, effective at the end of each quarter, to new employees and existing employees of the Corporation or its subsidiaries who are not executive officers in connection with hiring, promotion or other recognition, as Mr. Ergen deems appropriate, without further need to consult with or seek prior approval from the Board of Directors or the Executive Compensation Committee, consistent with the criteria established in the Plan, and that the actions taken by Mr. Ergen in connection therewith shall be deemed approved, ratified and confirmed by the Board of Directors and the Executive Compensation Committee as of the date such action is taken; provided however, that no authority was granted to Mr. Ergen to make grants to: (a) executive officers or directors of the Corporation (executive officers of the Corporation are those persons identified as executive officers in the Corporation's annual report on Form 10-K); (b) "affiliates" of the Corporation, as such term is used in Section 16 of the Securities Exchange Act of 1934, and as interpreted by the General Counsel of the Corporation; (c) in excess of one hundred thousand (100,000) shares to an individual employee at or below the Vice President level; or (d) in excess of five hundred thousand (500,000) shares to an individual employee at or above the Senior Vice President level, without advance approval of the Compensation Committee;

3.12 WHEREAS, the Chairman has made the grant of options to purchase shares of the Corporation's Common Stock ("Options") to those employees of the Corporation and its subsidiaries who are not executive officers set forth in the list attached as Exhibit 8A to the board book for the meeting, and in such amounts as set forth opposite each employee's name on such list under the terms of the Plan and an incentive stock option agreement to be approved by the Chief Executive Officer of the Corporation; and

3.13 WHEREAS, (i) the date of grant of such Options is June 30, 2008 (the "Grant Date"); (ii) such Options vest at the rate of 20% per year, with the first 20% of such Options vesting on the date which is one year after the Grant Date and 20% thereafter on the anniversary of the Grant Date for each of the following four years; (iii) the exercise price for each share of Common Stock shall be equal to the closing price, as reported on the National Association of Securities Dealers Automated Quotation System, for shares of the Common Stock on the Grant Date, or the last business day prior to such date in the event that such date falls on a weekend or holiday; and (iv) such Options expire ten years from the Grant Date;

3.14 NOW, THEREFORE, BE IT RESOLVED, that, after due consideration, the Board of Directors hereby determines that the grant of such Options is consistent with the authority delegated to the Chairman at the Annual Meeting of the Board of Directors held on June 5, 2008.

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ITEM 9. REVIEW OF CERTAIN ITEMS PREVIOUSLY APPROVED BY THE BOARD OF DIRECTORS

Mr. Dodge will review certain items approved by the Board of Directors year-to-date and the status of each such item, as well as certain items approved by the Board of Directors in prior years that authorized the expenditure of over \$100 million and that remain active. To assist the members of the Board of Directors, a list of such items is set forth below.

Items Approved Year-To-Date

Action	Date	Status
Approval of certain changes to the Employee Stock Purchase Plan, to among other things remove the expiration date and address how fractional shares are handled	8/7/07	Active
Approval of EchoStar Innovator Recognition Program	8/7/07	Active
Approval of Revised Resolution of Department of Labor Audit of 401(k) Plan (allocation of \$63,000 pro rata to active participants in the 401(k) plan)	8/7/07	Completed
Acquisition of Sling Media, Inc.	9/10/07	Completed
Project Ascent - Authorization to pursue potential spin-off of certain technology and infrastructure assets that are not critical to the Corporation's U.S. consumer pay-TV business	9/20/07	Completed
Project Ascent - Authorization to list SPINCO on NASDAQ	9/20/07	Completed
Project Ascent - Approval of treatment of conversion of stock options	10/16/07	Completed
Project Ascent - Approval of (i) name change of ECC to "DISH Network Corporation"; (ii) form and filing of Schedule 14C; and (iii) amendment of Articles of Incorporation to include provisions regarding waiver of corporate opportunities.	10/16/07	Completed
Project Ascent - Approval of filing of Form 10	10/16/07	Completed
Stock Repurchase Authorization (\$1 billion authorized through 12/31/08, and \$1 billion remaining as of 5/07/08).	11/08/07	Active
Approval of dividend of all outstanding shares of EchoStar Holding Company	12/11/07	Completed
Approval of treatment of Employee Stock Purchase Plan in relation to the Spin-Off	12/11/07	Completed
Approval of amendment AT&T and CenturyTel convertible notes to address the Spin-Off	12/11/07	Completed
Project Ascent - Approval of forms of Separation Agreement and agreements ancillary thereto	12/11/07	Completed
Approval of exclusion of employees of Sling Media, Inc from the Corporation's 401(K) plan until March 31, 2008	12/11/07	Active
Approval of deposit for participation in FCC Auction 73 for Spectrum in the 700MHz Band.	12/28/07	Completed
Approval of grant of retention restricted stock units to certain employees of Sling Media, Inc.	12/28/07	Completed

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Approval of \$200 million Investment in ICO Global Communications.	1/22/08	Active
Participation in FCC Auction 73 for Spectrum in the 700MHz Band (up to \$2 billion authorized).	1/22/08	Active
Issuance of up to \$2 billion in debt securities (other than convertible notes) not to exceed 9%.	1/22/08	Active (\$750 million issued to date)
Approval of Settlement Agreement between the Corporation, Kelly Broadcasting Systems, Inc, EchoStar Corporation, Michael Kelly, and certain entities controlled by Michael Kelly relating to matters arising out of the KBS Merger Agreement.	1/22/08	Completed
Approval of 2008 STI and revision of the 15M Subscriber Incentive	2/25/08	Active
Approval of sponsorship of University of Tennessee football and basketball teams (up to \$2.5 million over 3 years)	2/25/08	Completed
Approval of Lease of Capacity on NIMIQ 5 from EchoStar Corporation	2/25/08	Completed
Approval of Lease of Capacity on QuetzSat-1 from EchoStar Corporation	2/25/08	Active
Approval of Lease of Capacity on AMC-14 from EchoStar Corporation	2/25/08	No longer pursued due to AMC-14 launch failure
Approval of exercise of option for EchoStar 11 clone	4/11/08	Completed
Approval of Formation of Joint Venture with EchoStar Corporation Regarding 700 MHz Spectrum Purchased in FCC Auction 73	4/11/08	Rescinded (as of 5/7/08)
Approval of Smart Card Swap	4/11/08	Active

Items Approved in Prior Years in Excess of \$100 Million That Remain Active

Action	Date	Status
Follow-on Satellite for 77° W.L. (with totality of terms and conditions at least as favorable to EchoStar as AMC-16).	3/14/05	Active
Spot Beam Satellite Construction (\$200 million authorized, and \$175 million paid for EchoStar 14) and Launch Vehicle Procurement for EchoStar 14 or another satellite (\$150 million authorized) .	11/06/06	Active
Lease of Satellite (50% up-front payment, NTE 11% after-tax IRR and NTE \$250 million for construction, launch, insurance for L+1) and program management costs, or Construction, Launch and Insurance (L+1) of Satellite (NTE \$250 million)	5/8/07	Active

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**ITEM 10. SCHEDULING OF NEXT REGULAR MEETINGS OF THE BOARD OF DIRECTORS,
AUDIT COMMITTEE AND EXECUTIVE COMPENSATION COMMITTEE**

Mr. Dodge will lead a discussion regarding the scheduling of the next regular meetings of the Board of Directors, Audit Committee and Executive Compensation Committee. To assist the members of the Board of Directors with their consideration of possible dates for such meetings, calendars for October and November 2008 have been attached hereto as Exhibit 10A. The last day (November 10, 2008) to file the Form 10-Q for the quarter ended September 30, 2008 is shown on the November 2008 calendar.

ITEM 11. OTHER BUSINESS

EXHIBIT 344

EXHIBIT 344

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Message

From: Metzger, Marciedes [/O=ECHOSTAR COMMUNICATIONS
CORP/OU=ECHOSTAR/CN=RECIPIENTS/CN=MARCIEDES.METZGER]
Sent: 8/4/2008 10:14:44 PM
To: Blum, Jeffrey [jeffrey.blum@echostar.com]
CC: Kalani, Lori [lori.kalani@echostar.com]
Subject: FW: Privileged

TCPA 2006, 2007, 2008

You are not going to like this much.

We offer stings on every complaint and we try to get as much information about the caller as possible. The problem we run into is that the caller usually identifies himself as DISH Network; they generally use a number that cannot be called back and an outside credit qualification system so our sting profiles fail.

We believe most are lead generators rather than retailers.

We did an audit of DNC AG complaints on the states that showed an increase. The increase seemed to begin at the same time across all states and all complaint channels (may to June) and continues to climb.

Other than that we have not been able to identify anything that will allow us to help to identify the callers other than using real SSN and CC information. I have not found anyone willing to do that.

I'm not sure where we go from here.

From: Prusiewicz, Eric
Sent: Monday, August 04, 2008 1:22 PM
To: Metzger, Marciedes
Subject: RE: TCPA 2006, 2007, 2008

Marcie;

Hereafter is a link to the report on TCPA issues since 2005.

<S:\Escalations\Common\Adhoc reports\Marciedes Metzger\TCPA Issues Monthly from 2005 to Jul 2008
(08-04-08).xls>

I am reviewing it to make sure that issues are not counted twice, prior to July 2007 when the TCPA Team took over for all TCPA calls.

Previously to that time, ERT, DRT and DReT calls have been included in the numbers.

I am looking at December 2006 numbers again.

Eric Prusiewicz
ERT Program Manager
EchoStar Satellite, L.L.C.
Phone: 720-514-8660
E-mail: eric.prusiewicz@echostar.com

From: Metzger, Marciedes
Sent: Saturday, August 02, 2008 5:23 PM
To: Prusiewicz, Eric
Subject: FW: TCPA 2006, 2007, 2008

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TX 102-008645

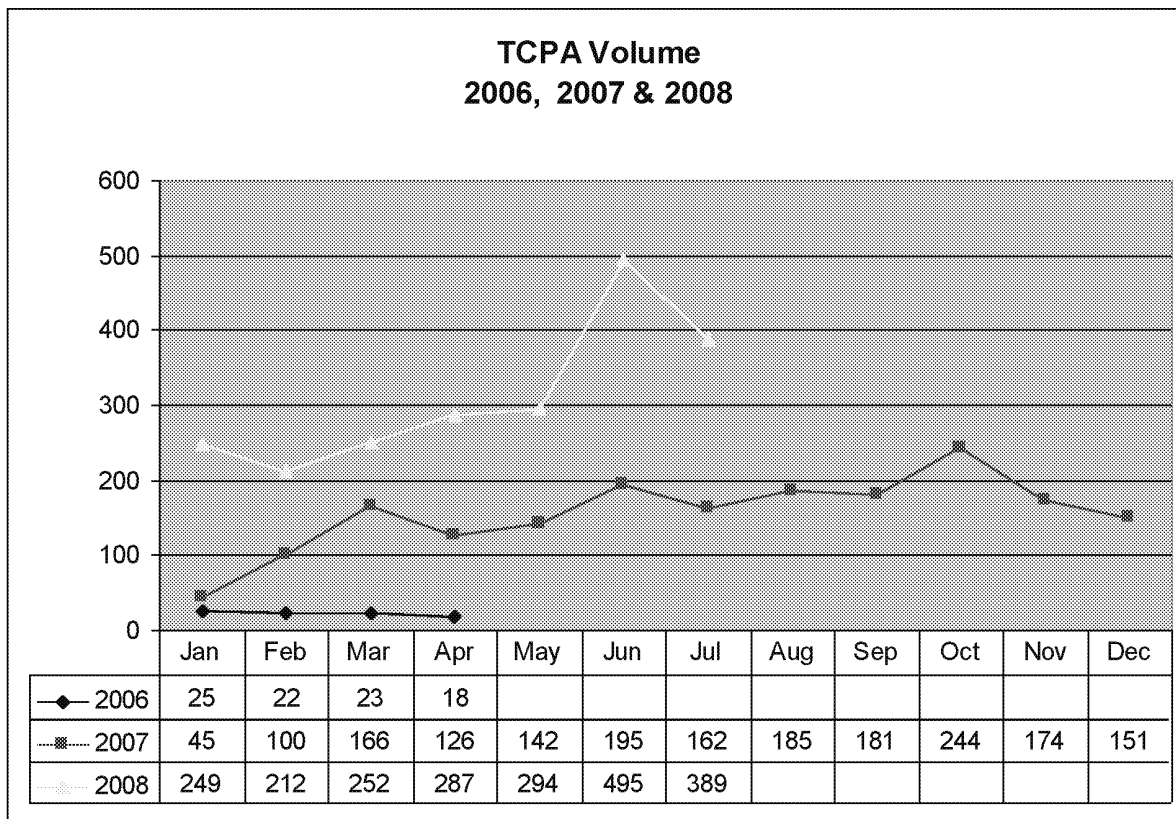
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I need to double check the data in this slide. I need TCPA from all sources comparing monthly 2006 to 2007 and 2008. Tim was not able to consistently find the data from all sources for all time periods. We need this first thing Monday AM for legal.

From: Lanoie, Timothy
Sent: Saturday, August 02, 2008 5:11 PM
To: Metzger, Marciedes
Subject: TCPA 2006, 2007, 2008

Marcie,

Here is the data combined. I have also included the link to the file. It is in your adhoc folder.



<S:\Escalations\Common\Adhoc reports\Marciedes Metzger\TCPA 2006.2007.2006 for Blum.xls>

Thank you,

Timothy Lanoie
Supervisor
Dispute Resolution Team
DISH Network
(720) 514-8668

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TX 102-008646

EXHIBIT 345

EXHIBIT 345

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KELLEY DRYE & WARREN LLP

A LIMITED LIABILITY PARTNERSHIP

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DIRECT LINE: (202) 342-8821

EMAIL: lrose@kelleydrye.com

Confidential Settlement Communications
Subject to Rule 408

August 14, 2008

VIA HAND DELIVERY

Russ Deitch, Esq.
Federal Trade Commission
Bureau of Consumer Protection
Division of Marketing Practices
600 Pennsylvania Avenue
Washington, DC 20580

Re: EchoStar Satellite, LLC

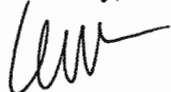
Dear Russ:

On behalf of EchoStar Satellite, LLC ("EchoStar"), I have enclosed the following documents:

1. PossibleNOW's data analysis of EchoStar's calling records for the months of April and October in 2004 through 2007. See ECHOSTAR-FTC-556 through 559, enclosed at Tab A.
2. PossibleNOW's data analysis of EchoStar's calling records for the period of June to September 2005. See ECHOSTAR-FTC-560 through 563, enclosed at Tab B.
3. A CD containing EchoStar's calling data for the months of April and October in 2004 through 2007, and for the period of June to September 2005. See ECHOSTAR-FTC-564, enclosed at Tab C.

With best regards.

Sincerely,



Lewis Rose
Enclosures

cc: Jeffrey Blum, Esq.
Lori Kalani, Esq.
Alysa Hutnik, Esq.

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Tab A

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TX 102-008649



Calling Analysis Synopsis for the Calendar Months of April and October 2004, 2005, 2006, and 2007

PossibleNOW conducted and compiled the analysis of 97,836,722 calls placed by EchoStar during the calendar months of April and October of 2004, 2005, 2006 and 2007. The calls were analyzed for their status on the National Do Not Call Registry at the time of call, if on the Registry at the time of call were they with in the grace period. The records were also analyzed for exemptions based on both inquiry and transaction-established business relationships. Lastly, the records were analyzed for their status as completed calls based on disposition codes. Calls that never left the dialer, calls with inbound calling dispositions, calls made for collection purposes and calls made to businesses were excluded from the analyzed set.

Year	2004		2005		2006		2007		
Month	April	October	April	October	April	October	April	October	Totals
Calls Made	6,858,350	8,155,155	11,789,603	13,795,135	12,341,597	14,706,878	10,075,398	20,114,606	97,836,722
On National List	1389638	1382705	2071997	1872245	1838515	2773652	1888739	6037364	19254855
In Grace Period	86057	75016	83130	135397	53665	60609	32776	187783	714433
Outside Grace Period	1303581	1307689	1988867	1736848	1784850	2713043	1855963	5849581	18540422
Transaction EBR Calls	1301995	1306542	1922583	1636697	1734854	2712043	1829089	5672161	18115964
Inquiry EBR Calls	38	13	418	1465	1226	473	5378	13701	22712
Calls not Initiated	57	62	2824	4467	2268	54	1635	44193	55560
Inbound Calls	0	0	0	0	0	0	0	576	576
Calls to a Business	3	3	10	70	48	0	157	525	816
SNG Acquisition	2	0	44524	7835	32	4	43	248	52688
Globecast Acquisition	0	0	0	0	0	0	0	41	41
ChargeOffs	15	27	126	674	374	54	501	51224	52995
Issue Calls	1,471	1,042	18,382	85,640	46,048	415	19,160	66,912	239,070

All files presented are in comma separated value (.csv) file formats in accordance with the header format below.

"PHONE_NUM","CONTACT_DTE","ORIGINAL_ACTIVATION_DATE","DISCO_DTE_SBB",

"CHARGEDOFFS","GLOBECAST","SNG","ENCOUNTER_DATE","DAYS_ON_NATIONAL_LIST",

"DIS_CODE","DIS_FULL"

Field 1 "PHONE_NUM" Ten digit telephone number (xxxxxxxxxx)

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Field 2 "CONTACT_DTE" Date and time of call (yyyy-mm-dd hh:mm:ss)

Field 3 "ORIGINAL_ACTIVATION_DATE" Date of establishment of service with EchoStar, SNG or GLOBECAST, this date is used to establish and calculate the start of a subscription-based transactional established business relationship. Any call after the ORIGINAL_ACTIVATION_DTE with a blank DISCO_DTE_SBB is considered to have a continuing transactional EBR ongoing. (mm/dd/yyyy or yyyy-mm-dd hh:mm:ss)

Field 4 "DISCO_DTE_SBB" Date that service was terminated. This date is used to calculate the remaining transaction-based established business relationship window. To do this we added 18 months to the DISCO_DTE_SBB. Any contact within that calculated period was considered to fall within the 18 month transaction-based EBR window. (mm/dd/yyyy or yyyy-mm-dd hh:mm:ss)

Field 5 "CHARGEOFFS" This field indicates contacts that were made for collection purposes and are not considered telemarketing calls ("Chargeoffs")

Field 6 "GLOBECAST" This field indicates the establishment of a transaction-based EBR through the purchase of GLOBECAST by EchoStar. ("GLOBECAST")

Field 7 "SNG" This field indicates the establishment of a transaction-based EBR through the purchase of SNG by EchoStar. ("SNG Acq")

Field 8 "ENCOUNTER_DATE" This field indicates the date of inquiry by a consumer to EchoStar and is used to calculate the beginning of a 90 day inquiry-based established business requirement. (mm/dd/yyyy hh:mm:ss)

Field 9 "DAYS_ON_NATIONAL_LIST" This field is calculated based on the number of days between the CONTACT_DATE and the date the number first appeared on the National Do Not Call Registry. Grace period calls were calculated at <91 days for the periods of April and October 2004 and at <32 days for periods of April and October 2005-2007. (xx)

Field 10 "DIS_CODE" This field shows the dialing disposition code for the attempted contact. All records with this field populated are considered to have never been completed. These codes indicate a dialer failure, bad circuit, call interception, or a business contacted. (xxx)

Field 11 "DIS_FULL" This field shows the full word description of the disposition code. (TEXT FIELD)

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TX 102-008651

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The following dialer dispositions were use to identify calls that never reached the consumer:

Calls Not Initiated:

Busy	DBU
No Circuit Found	DNC
No Dial Tone	DND
Dial Request Failed	DRF
Reorder	DRO
SIT TONE	DST
Vacant Circuit	DVC
Operator Intercept	DIC
Ineffective Order	DIO
No Ring Back	DNR

Inbound Calls:

SYSTEM COCE - Invalid code entered	**
Confused	a
Busy	b
BILLING DISPUTE	BD
Payment Credit Card Full	CCF
No answer	f
AMD	i
AMD Detected - left message	s
Satisfied Customer	SC

Business Reached:

Business reached	BS
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Year	2004		2005		2006		2007		
Month	April	October	April	October	April	October	April	October	Totals
Calls Made	6,858,350	8,155,155	11,789,603	13,795,135	12,341,597	14,706,878	10,075,398	20,114,606	97,836,722
On National List	1,389,638	1,382,705	2,071,997	1,872,245	1,838,515	2,773,652	1,888,739	6,037,364	19,254,855
In Grace Period	86,057	75,016	83,130	135,397	53,665	60,609	32,776	187,783	714,433
Outside Grace Period	1,303,581	1,307,689	1,988,867	1,736,848	1,784,850	2,713,043	1,855,963	5,849,581	18,540,422
Transaction EBR Calls	1,301,995	1,306,542	1,922,583	1,636,697	1,734,854	2,712,043	1,829,089	5,672,161	18,115,964
Inquiry EBR Calls	38	13	418	1,465	1,226	473	5,378	13,701	22,712
Calls not Initiated	57	62	2,824	4,467	2,268	54	1,635	44,193	55,560
Inbound Calls	0	0	0	0	0	0	0	576	576
Calls to a Business	3	3	10	70	48	0	157	525	816
SNG Acquisition	2	0	44,524	7,835	32	4	43	248	52,688
Globecast Acquisition	0	0	0	0	0	0	0	41	41
ChargeOffs	15	27	126	674	374	54	501	51,224	52,995
Issue Calls	1,471	1,042	18,382	85,640	46,048	415	19,160	66,912	239,070

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ECHOSTAR-FTC-000559

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Tab B

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SLC_ DNC_Investigation_0004768
TX 102-008654



Calling Analysis Synopsis for June – September 2005

PossibleNOW conducted and compiled the analysis of 9,360,463 calls placed by EchoStar during the calendar months of April through early September 2005. The calls were analyzed for their status on the National Do Not Call Registry at the time of call, if on the Registry at the time of call were they with in the grace period. The records were also analyzed for exemptions based on both inquiry and transaction- based established business relationships. Lastly, the records were analyzed for their status as completed calls based on disposition codes. Calls that never left the dialer, calls with inbound calling dispositions, calls made for collection purposes and calls made to businesses were excluded from the analyzed set.

Year	2005				
Month	June	July	August	September	Totals
Calls In File	2,784,629	2,575,019	2,689,815	1,311,000	9,360,463
Unique Calls Made	2,167,215	1,971,884	1,898,743	993,398	7,031,240
On National List	2,167,170	1,971,848	1,898,701	993,398	7,031,117
In Grace Period	2	0	0	3	5
Outside Grace Period	2,167,168	1,971,848	1,898,701	993,395	7,031,112
Transaction EBR Calls	2,075,934	1,881,176	1,872,006	932,636	6,761,752
Inquiry EBR Calls	10,177	9,316	3,090	15,174	37,757
Calls not Initiated	4,464	5,427	2,051	13,213	25,155
Inbound Calls	0	0	0	0	0
Calls to a Business	350	122	15	24	511
SNG Acquisition	34,825	29,428	10,333	3,788	78,374
Globecast Acquisition	378	5,939	0	5	6,322
ChargeOffs	1,242	1,001	293	4,618	7,154
Issue Calls	39,798	39,439	10,913	23,937	114,087

All files presented are in comma separated value (.csv) file formats in accordance with the header format below.

"PHONE_NUM","CONTACT_DTE","ORIGINAL_ACTIVATION_DATE","DISCO_DTE_SBB",
 "CHARGEDOFFS","GLOBECAST","SNG","ENCOUNTER_DATE","DAYS_ON_NATIONAL_LIST",
 "DIS_CODE","DIS_FULL"

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Field 1 "PHONE_NUM" Ten digit telephone number (xxxxxxxxxx)

Field 2 "CONTACT_DTE" Date and time of call (yyyy-mm-dd hh:mm:ss)

Field 3 "ORIGINAL_ACTIVATION_DATE" Date of establishment of service with EchoStar, SNG or GLOBECAST, this date is used to establish and calculate the start of a subscription-based transactional established business relationship. Any call after the ORIGINAL_ACTIVATION_DTE with a blank DISCO_DTE_SBB is considered to have a continuing transactional EBR ongoing. (mm/dd/yyyy or yyyy-mm-dd hh:mm:ss)

Field 4 "DISCO_DTE_SBB" Date that service was terminated. This date is used to calculate the remaining transaction-based established business relationship window. To do this we added 18 months to the DISCO_DTE_SBB. Any contact within that calculated period was considered to fall within the 18 month transaction-based EBR window. (mm/dd/yyyy or yyyy-mm-dd hh:mm:ss)

Field 5 "CHARGEOFFS" This field indicates contacts that were made for collection purposes and are not considered telemarketing calls ("Chargeoffs")

Field 6 "GLOBECAST" This field indicates the establishment of a transaction-based EBR through the purchase of GLOBECAST by EchoStar. ("GLOBECAST")

Field 7 "SNG" This field indicates the establishment of a transaction-based EBR through the purchase of SNG by EchoStar. ("SNG Acq")

Field 8 "ENCOUNTER_DATE" This field indicates the date of inquiry by a consumer to EchoStar and is used to calculate the beginning of a 90 day inquiry-based established business requirement. (mm/dd/yyyy hh:mm:ss)

Field 9 "DAYS_ON_NATIONAL_LIST" This field is calculated based on the number of days between the CONTACT_DATE and the date the number first appeared on the National Do Not Call Registry. Grace period calls were calculated at <91 days for the periods of April and October 2004 and at <32 days for periods of April and October 2005-2007. (xx)

Field 10 "DIS_CODE" This field shows the dialing disposition code for the attempted contact. All records with this field populated are considered to have never been completed. These codes indicate a dialer failure, bad circuit, call interception, or a business contacted. (xxx)

Field 11 "DIS_FULL" This field shows the full word description of the disposition code. (TEXT FIELD)

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TX 102-008656

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The following dialer dispositions were used to identify calls that never reached the consumer and were therefore excluded for the analysis set:

Calls Not Initiated:

Busy	DBU
No Circuit Found	DNC
No Dial Tone	DND
Dial Request Failed	DRF
Reorder	DRO
SIT TONE	DST
Vacant Circuit	DVC
Operator Intercept	DIC
Ineffective Order	DIO
No Ring Back	DNR

Inbound Calls:

SYSTEM COCE - Invalid code entered	**
Confused	a
Busy	b
BILLING DISPUTE	BD
Payment Credit Card Full	CCF
No answer	f
AMD	i
AMD Detected - left message	s
Satisfied Customer	SC

Business Reached:

Business reached	BS
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TX 102-008657

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Year	2005				
Month	June	July	August	September	Totals
Calls In File	2,784,629	2,575,019	2,689,815	1,311,000	9,360,463
Unique Calls Made	2,167,215	1,971,884	1,898,743	993,398	7,031,240
On National List	2,167,170	1,971,848	1,898,701	993,398	7,031,117
In Grace Period	2	0	0	3	5
Outside Grace Period	2,167,168	1,971,848	1,898,701	993,395	7,031,112
Transaction EBR Calls	2,075,934	1,881,176	1,872,006	932,636	6,761,752
Inquiry EBR Calls	10,177	9,316	3,090	15,174	37,757
Calls not Initiated	4,464	5,427	2,051	13,213	25,155
Inbound Calls	0	0	0	0	0
Calls to a Business	350	122	15	24	511
SNG Acquisition	34,825	29,428	10,333	3,788	78,374
Globecast Acquisition	378	5,939	0	5	6,322
ChargeOffs	1,242	1,001	293	4,618	7,154
Issue Calls	39,798	39,439	10,913	23,937	114,087

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