



February 5, 2018

Ms. Susan M. Cospers
Technical Director
File Reference No. 2018-200
Financial Accounting Standards Board
401 Merritt 7
PO Box 5116
Norwalk, CT 06856-5116

Delivered Electronically

RE: File Reference No. 2018-200, Proposed Accounting Standards Update, Leases (Topic 842) – Targeted Improvements

Dear Ms. Cospers,

We are DISH Network Corporation, a holding company together with our subsidiaries that offers pay-TV services under the DISH® brand and the Sling® brand (collectively “Pay-TV” services). As of September 30, 2017, we had approximately 13.2 million Pay-TV subscribers in the United States. For the nine months ended September 30, 2017 and year ended December 31, 2016, we had revenues of approximately \$10.9 billion and \$15.2 billion, respectively. We are a public registrant whose common stock is listed for trading on the NASDAQ Global Select Market under the symbol: “DISH.”

The purpose of this letter is to express our agreement and support for the views contained in the letter from Charter Communications, Inc., our industry peer, dated January 12, 2018 regarding the Financial Accounting Standards Board’s Exposure Draft of the Proposed ASU, Leases (Topic 842) – Targeted Improvements, as their proposal would ease the cost burden associated with the adoption of Topic 842 and make the disclosures more relevant to the users of our financial statements.

We appreciate the time and effort the FASB continues to devote to assisting stakeholders with the implementation of ASC 842 and thank the Board for the opportunity to provide input as it relates to the ED.

Respectfully submitted,

/s/ Paul W. Orban
Chief Accounting Officer, SVP – Corporate Controller
DISH Network Corporation

