

EchoStar Communications Corporation

Code of Ethics for Financial Reporting

As a public company we have a responsibility to ensure that our filings with the Securities and Exchange Commission and other public communications are timely and accurate. We expect each of our directors and our officers and other employees to take this responsibility very seriously and to act in accordance with the highest standards of personal and professional integrity in all aspects of their work related to our financial reporting.

In addition, our Board of Directors, chief executive officer, chief financial officer and controller each have a special responsibility both to adhere to these principles themselves and also to ensure that a culture exists throughout our organization as a whole that ensures accurate and timely financial reporting.

Because of these responsibilities, each of our directors and our officers and other employees are bound by the following code of ethics and each of them agrees that he or she will:

- Engage in honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships;
- Produce full, fair, accurate, timely and understandable disclosure in reports and documents that we file with or submit to the Securities and Exchange Commission and in other public communications we make;
- Comply with applicable governmental laws, rules and regulations; and
- Promptly report any violations of this code of ethics to our General Counsel or Audit Committee.

This code of ethics for financial reporting is intended to supplement the standards of conduct set forth in our Employee Handbook. Violations of this code of ethics, which include failure to report potential violations by others, will be viewed as a severe disciplinary matter that may result in disciplinary action including termination of employment. Waivers of this code of ethics applicable to our directors and officers must be approved by our Board of Directors and will be publicly disclosed if granted.

It is a violation of this code of ethics to retaliate against any employee for good faith reporting of violations of this code of ethics.