



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

January 18, 2011

Mr. Lawrence J. Salva  
Senior Vice President, Chief Accounting  
Officer and Controller  
Comcast Corporation  
One Comcast Center  
Philadelphia, PA 19103-2838

**Re: Comcast Corporation**  
**Form 10-K for the year ended December 31, 2009**  
**Filed February 23, 2010**  
**File No. 1-32871**

Dear Mr. Salva:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Larry Spigel  
Assistant Director