



DIVISION OF  
CORPORATION FINANCE

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

November 5, 2018

Brian L. Roberts  
Chairman and Chief Executive Officer  
Comcast Corporation  
One Comcast Center  
Philadelphia, PA 19103

**Re: Comcast Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2017**  
**Filed January 31, 2018**  
**Form 10-Q for the Fiscal Quarter Ended September 30, 2018**  
**Filed October 25, 2018**  
**File No. 001-32871**

Dear Mr. Roberts:

We have reviewed your October 9, 2018 response to our comment letter and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments. Unless we note otherwise, our reference to prior comment is to a comment in our September 24, 2018 letter.

Form 10-Q for the Fiscal Quarter Ended September 30, 2018

Note 3: Revenues

NBCUniversal Segments

Distribution, page 11

1. We note your response to prior comment 1. Please revise your disclosures in future filings to clarify that you consider your distribution agreements to be functional licenses of intellectual property. Please refer to ASC 606-10-50-12.

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You may contact Joseph Cascarano, Staff Accountant, at (202) 551-3376 or Robert S.Littlepage, Accountant Branch Chief, at (202) 551-3361 if you have questions regarding comments on the financial statements and related matters. Please contact Greg Dundas, Attorney-Advisor, at (202) 551-3436 or Larry Spirgel, Assistant Director, at (202) 551- 3815 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Telecommunications

cc: Elizabeth Wideman