



DIVISION OF
CORPORATION FINANCE

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

November 15, 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 completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Telecommunications

cc: Elizabeth Wideman