



DIVISION OF  
CORPORATION FINANCE

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

October 18, 2022

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

**Re: Comcast Corporation**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 22, 2022**  
**File No. 001-32871**

Dear Brian L. Roberts:

We have completed our review of your filing. 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  
Disclosure Review Program