



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

May 16, 2017

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, 2016**  
**Filed February 3, 2017**  
**Form 8-K Filed January 26, 2017**  
**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,

/s/ Celeste M. Murphy for

Larry Spigel  
Assistant Director  
AD Office 11 – Telecommunications