



0102

Comcast Corporation
1500 Market Street
Philadelphia, PA 19102-2148
215.665.1700 Tel
215.981.7790 Fax
www.comcast.com

August 1, 2002

By Federal Express

RECEIVED
OFFICE OF THE SECRETARY

AUG 2 2002

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington D.C. 20549
Attention: Jonathan G. Katz, Secretary

Re: **Statements of Principal Executive Officer
and Principal Financial Officers of Comcast Corporation**

Dear Mr. Katz:

Enclosed are the written statements, under oath, of the Principal Executive Officer and Principal Financial Officers of Comcast Corporation in response to the Order of the Securities and Exchange Commission pursuant to Section 21(a)(1) of the Securities Exchange Act of 1934 (SEC File No. 4-460). If you have any questions regarding the enclosures, please call the undersigned at (215) 981-7564.

Please acknowledge receipt of this letter and the attached statements by stamping and returning the enclosed copy of this letter in the self-addressed stamped envelope.

Very truly yours,

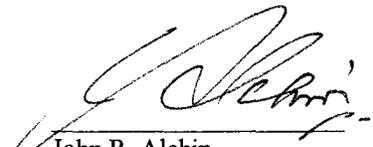
Arthur R. Block
Senior Vice President
and General Counsel

Enclosure

STATEMENT UNDER OATH OF PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS

I, John R. Alchin, Principal Financial Officer, state and attest that:

1. To the best of my knowledge, based upon a review of the covered reports of Comcast Corporation, and, except as corrected or supplemented in a subsequent covered report:
 - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
2. I have reviewed the contents of this statement with the Audit Committee of the Board of Directors of Comcast Corporation.
3. In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
 - Annual Report on Form 10-K for the fiscal year ended December 31, 2001 of Comcast Corporation;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Comcast Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.


 John R. Alchin
 Date: August 1, 2002

Subscribed and sworn to before me this 1st day of August, 2002


 Notary Public

My Commission Expires: 3/28/05

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NOTARIAL SEAL
 DEBORAH L. MÖGEL, Notary Public
 City of Philadelphia, Phila. County
 My Commission Expires March 28, 2005



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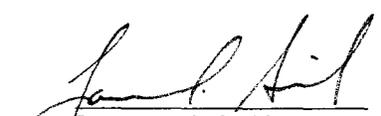
Arthur R. Block
Senior Vice President
and General Counsel

Enclosure

STATEMENT UNDER OATH OF PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS

I, Lawrence S. Smith, Principal Financial Officer, state and attest that:

1. To the best of my knowledge, based upon a review of the covered reports of Comcast Corporation, and, except as corrected or supplemented in a subsequent covered report:
 - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
2. I have reviewed the contents of this statement with the Audit Committee of the Board of Directors of Comcast Corporation.
3. In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
 - Annual Report on Form 10-K for the fiscal year ended December 31, 2001 of Comcast Corporation;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Comcast Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.


 Lawrence S. Smith
 Date: August 1, 2002

Subscribed and sworn to before me this 1st day of August, 2002


 Notary Public

My Commission Expires: 3/28/05

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