



DIVISION OF  
CORPORATION FINANCE

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

August 26, 2020

Daniel Murdock  
Executive VP, Chief Accounting Officer & Controller  
Comcast Corporation  
One Comcast Center  
Philadelphia, PA 19103-2838

**Re: Comcast Corporation**  
**Form 10-K for the Year Ended December 31, 2019**  
**Filed January 30, 2020**  
**Form 10-Q for the Quarter Ended March 31, 2020**  
**Filed April 30, 2020**  
**File No. 001-32871**

Dear Mr. Murdock:

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  
Office of Technology