

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM S-3
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

COMCAST CORPORATION
(Exact name of Registrant as specified in its charter)

Pennsylvania
(State or other jurisdiction of
incorporation or organization)

23-1709202
(I.R.S. Employer
Identification No.)

1500 Market Street
Philadelphia, PA 19102-2148
(215) 665-1700

(Address, including zip code, and telephone
number, including area code, of
Registrant's principal executive
offices)

John R. Alchin
Senior Vice President and Treasurer
1500 Market Street
Philadelphia, PA 19102-2148
(215) 665-1700

(Address, including zip code, and telephone
number, including area code, of
Registrant's principal executive
offices)

Copies to:
Bruce K. Dallas, Esq.
Davis Polk & Wardwell
450 Lexington Avenue
New York, New York 10017
(212) 450-4000

Approximate Date of Commencement of Proposed Sale to the Public: From time
to time after this Registration Statement becomes effective.

If the only securities being registered on this form are being offered
pursuant to dividend or interest reinvestment plans, please check the following
box. ☐

If any of the securities being registered on this form are to be offered
on a delayed or continuous basis pursuant to Rule 415 under the Securities Act
of 1933, as amended (the "Securities Act"), other than securities offered only
in connection with dividend or interest reinvestment plans, check the following
box. ☒

If this form is filed to register additional securities for an offering
pursuant to Rule 462(b) under the Securities Act, please check the following
box and list the Securities Act registration statement number of the earlier
effective registration statement for the same offering. ☒ FILE NO. 33-50785

If this form is a post-effective amendment filed pursuant to Rule 462(c)
under the Securities Act, check the following box and list the Securities Act
registration statement number of the earlier effective registration statement
for the same offering. ☐

If delivery for the prospectus is expected to be made pursuant to Rule
434, please check the following box. ☐

CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities	Amount to be	Proposed Maximum Offering Price	Proposed Maximum Aggregate	Amount of
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to be Registered	Registered	Per Unit(1)	Offering Price(1)	Registration Fee
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Senior Debentures, Senior Subordinated Debentures and Subordinated Debentures	\$169,011,302	100%	\$169,011,302	\$46,986 (2)
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- (1) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(o) under the Securities Act of 1933, as amended, and exclusive of accrued interest, if any.
- (2) The amount of registration fee, calculated in accordance with Section 6(b) of the Securities Act of 1933, as amended, and Rule 457(o) promulgated thereunder, is 0.000278 of the maximum aggregate offering price at which the Debt Securities registered pursuant to this Registration Statement are proposed to be offered.

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This registration statement is being filed pursuant to Rule 462(b) under the Securities Act of 1933, as amended, and includes the registration statement facing page, this page, the signature page, an exhibit index, legal opinions and accountants' consents. Pursuant to Rule 462(b), the contents of the registration statement on Form S-3 (File No. 33- 50785) of Comcast Corporation including the exhibits thereto, are incorporated by reference into this registration statement.

SIGNATURES AND POWER OF ATTORNEY

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this Registration Statement to be signed on its behalf by the Undersigned, thereunto duly authorized, in the City of Philadelphia, Commonwealth of Pennsylvania on March 9, 1999.

COMCAST CORPORATION

By: /s/ Brian L. Roberts

 Brian L. Roberts
 President and Director

KNOW ALL MEN BY THESE PRESENTS, that each person whose signature appears below hereby constitutes and appoints Ralph J. Roberts, Brian L. Roberts, Julian A. Brodsky, Lawrence S. Smith, John R. Alchin, Stanley L. Wang and Arthur R. Block and each of them, his or her true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this Registration Statement, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents or any of them, or their or his or her substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

Signature -----	Title -----	Date ----
/s/ Ralph J. Roberts ----- Ralph J. Roberts	Chairman of the Board of Directors; Director	March 9, 1999
/s/ Julian A. Brodsky ----- Julian A. Brodsky	Vice Chairman of the Board of Directors; Director	March 9, 1999
/s/ Brian L. Roberts ----- Brian L. Roberts	President; Director (Principal Executive Officer)	March 9, 1999
/s/ Lawrence S. Smith ----- Lawrence S. Smith	Executive Vice President (Principal Accounting Officer)	March 9, 1999
/s/ John R. Alchin ----- John R. Alchin	Senior Vice President, Treasurer (Principal Financial Officer)	March 9, 1999
----- Gustave G. Amsterdam	Director	

Signature -----	Title -----	Date -----
- - ----- Sheldon M. Bonovitz	Director	
/s/ Joseph L. Castle II - - ----- Joseph L. Castle II	Director	March 9, 1999
/s/ Bernard C. Watson - - ----- Bernard C. Watson	Director	March 9, 1999
/s/ Irving A. Wechsler - - ----- Irving A. Wechsler	Director	March 9, 1999
/s/ Anne Wexler - - ----- Anne Wexler	Director	March 9, 1999

EXHIBIT INDEX

Exhibit -----	Description -----
5	Opinion of Arthur R. Block, Esq.
8	Opinion of Davis Polk & Wardwell (filed as Exhibit 8 to the Company's Current Report on Form 8-K filed on March 11, 1999 and incorporated herein by reference).
23.1	Consent of Deloitte & Touche LLP.
23.2	Consent of KPMG LLP.
23.3	Consent of Arthur R. Block, Esq. (included in Exhibit 5).
23.4	Consent of Davis Polk & Wardwell (included in Exhibit 8).

March 10, 1999

Comcast Corporation
1500 Market Street
Philadelphia, PA 19102-2148

Ladies and Gentlemen:

I am Senior Deputy General Counsel and Vice President of Comcast Corporation, a Pennsylvania corporation (the "Company"). I have acted as counsel to the Company in connection with the Company's Registration Statement on Form S-3 (File No. 33-50785) and the Company's abbreviated Registration Statement on Form S-3 (the "462(b) Registration Statement") to register additional securities pursuant to Rule 462(b) under the Securities Act of 1933, as amended, in each case filed or to be filed with the Securities and Exchange Commission pursuant to the Securities Act, for the registration of the sale of securities of the Company, including subordinated debentures (a "Debenture") of the Company to be issued pursuant to a subordinated indenture dated as of February 20, 1991 between the Company and Bankers Trust Company, as Trustee (the "Indenture").

I have examined originals or copies, certified or otherwise identified to my satisfaction, of such documents, corporate records, certificates of public officials and other instruments as I have deemed necessary for the purposes of rendering this opinion.

On the basis of the foregoing, I am of the opinion that when the specific terms of a particular Debenture have been duly authorized and established in accordance with the Indenture, and such Debenture has been duly authorized, executed, authenticated, issued and delivered in accordance with the Indenture, against payment therefor in accordance with the applicable underwriting or other agreement or upon exchange in accordance with the terms of any other Security that has been duly authorized, issued, paid for and delivered, such Debenture will constitute the valid and binding obligation of the Company.

In connection with my opinion expressed above, I have assumed that, at or prior to the time of the delivery of any such Debenture, (i) the Board of Directors shall have duly authorized the issuance and sale of such Debenture and such authorization shall not have been modified or rescinded; (ii) effectiveness of each Registration Statement referred to above shall not have been terminated or rescinded; and (iii) there will not have occurred any change in law affecting the validity or enforceability of such Debenture. I have also assumed that none of the terms of any Debenture to be established subsequent to the date hereof, nor the issuance and delivery of such Debenture, nor the compliance by the Company with the terms of such Debenture will violate any applicable law or will result in a violation of any provision of any instrument or agreement then binding upon the Company, or any restriction imposed by any court or governmental body having jurisdiction over the Company.

I am a member of the Bar of the Commonwealth of Pennsylvania and the foregoing opinion is limited to the laws of the Commonwealth of Pennsylvania and the federal laws of the United States of America.

Comcast Corporation

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March 10, 1999

I hereby consent to the filing of this opinion as an exhibit to the 462(b) Registration Statement. In addition, I consent to the reference to me under the caption "Legal Matters" in the prospectus.

Very truly yours,

/s/ Arthur R. Block
Arthur R. Block

INDEPENDENT AUDITORS' CONSENT

We consent to the incorporation by reference in this Registration Statement of Comcast Corporation and its subsidiaries on Form S-3 of our reports dated February 22, 1999, appearing in the Annual Report on Form 10-K of Comcast Corporation and its subsidiaries for the year ended December 31, 1998 and to the reference to us under the heading "Experts" in the Prospectus, included in Registration Statement No. 33-50785 on Form S-3, which is incorporated by reference in this Registration Statement.

/s/ DELOITTE & TOUCHE LLP

March 10, 1999
Philadelphia, Pennsylvania

Consent of Independent Auditors

The Board of Directors
QVC, Inc.:

We consent to the incorporation by reference in the registration statement on Form S-3 of Comcast Corporation of our report dated February 3, 1999, with respect to the consolidated balance sheets of QVC, Inc. and subsidiaries as of December 31, 1998 and 1997, and the related consolidated statements of operations and comprehensive income, shareholders' equity, and cash flows for each of the years in the three year period ended December 31, 1998 (such consolidated financial statements are not separately presented herein), which report is included as an exhibit to the Form 10-K of Comcast Corporation for the year ended December 31, 1998. We also consent to the reference to us under the heading "Experts" in the Prospectus, which is included in registration statement No. 33-50785 on Form S-3 which is incorporated by reference in this Registration Statement.

/s/ KPMG LLP

Philadelphia, Pennsylvania
March 10, 1999