

August 10, 2010

Re: Comcast Corporation  
Form 10-K for the year ended December 31, 2009  
Filed February 23, 2010  
Form 10-Q for the quarter ended March 31, 2010  
File No. 1-32871

**VIA EDGAR AND OVERNIGHT DELIVERY**

Larry Spigel  
Assistant Director  
Securities and Exchange Commission  
Division of Corporate Finance  
Mail Stop 4561  
100 F Street N.E.  
Washington, DC 20549

Dear Mr. Spigel:

This will confirm that Comcast Corporation anticipates responding to the Staff's comment letter dated July 27, 2010 on or before September 1, 2010.

Respectfully yours,

/s/ Bruce K. Dallas  
Bruce K. Dallas  
Davis Polk & Wardwell LLP

cc: Arthur R. Block, Comcast Corporation  
Lawrence J. Salva, Comcast Corporation  
Leonard Gatti, Comcast Corporation

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