

AS FILED WITH THE SECURITIES AND EXCHANGE COMMISSION ON NOVEMBER 13, 1996
REGISTRATION NO. 333-13083

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

POST-EFFECTIVE
AMENDMENT NO. 1
TO

FORM S-4
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

COMCAST CORPORATION
(EXACT NAME OF REGISTRANT AS SPECIFIED IN ITS CHARTER)

PENNSYLVANIA	4841	23-1709202
(STATE OR OTHER JURISDICTION OF INCORPORATION OR ORGANIZATION)	(PRIMARY STANDARD INDUSTRIAL CLASSIFICATION CODE NUMBER)	(I.R.S. EMPLOYER IDENTIFICATION NO.)

1500 MARKET STREET
PHILADELPHIA, PENNSYLVANIA 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
COMCAST CORPORATION
1500 MARKET STREET
PHILADELPHIA, PENNSYLVANIA 19102-2148
(215) 665-1700
(NAME, ADDRESS, INCLUDING ZIP CODE, AND TELEPHONE NUMBER,
INCLUDING AREA CODE, OF AGENT FOR SERVICE)

COPIES TO:

WILLIAM L. TAYLOR, ESQ.
DAVIS POLK & WARDWELL
450 LEXINGTON AVENUE
NEW YORK, NEW YORK 10017
(212) 450-4000

WILLIAM APPLETON, ESQ.
BAKER & HOSTETLER
3200 NATIONAL CITY CENTER
CLEVELAND, OHIO 44114
(216) 621-0200

APPROXIMATE DATE OF COMMENCEMENT OF PROPOSED SALE OF THE SECURITIES TO THE PUBLIC: As soon as possible after this Registration Statement becomes effective and all other conditions to the Merger of The E.W. Scripps Company with and into Comcast Corporation pursuant to the Agreement and Plan of Merger described in the enclosed Joint Proxy Statement-Prospectus have been satisfied or waived.

If the securities being registered on this Form are being offered in connection with the formation of a holding company and there is compliance with General Instruction G, check the following box. []

The Registrant hereby amends this Registration Statement on such date or dates as may be necessary to delay its effective date until the Registrant shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act or until the Registration Statement shall become effective on such date as the Commission, acting pursuant to said Section 8(a), may determine.

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PART II

INFORMATION NOT REQUIRED IN PROSPECTUS

ITEM 21. EXHIBITS AND FINANCIAL STATEMENT SCHEDULES

(A) EXHIBITS

EXHIBIT NUMBER -----	DESCRIPTION
2.1	Agreement and Plan of Merger (the "Merger Agreement") by and among The E.W. Scripps Company, Scripps Howard, Inc., and Comcast Corporation dated as of October 28, 1995 (attached as Annex I to the Joint Proxy Statement-Prospectus) and Form of Amendment to the Merger Agreement (attached to Annex II to the Joint Proxy Statement-Prospectus).
2.2	Voting Agreement by and among Comcast Corporation, The E.W. Scripps Company, Sural Corporation and The Edward W. Scripps Trust, dated as of October 28, 1995 (attached as Exhibit E to Annex I to the Joint Proxy Statement-Prospectus).
4.1	Specimen Class A Common Stock Certificate (incorporated by reference to Exhibit 2(a) to the Company's Registration Statement on Form S-7 filed with the Commission on September 17, 1980, File No. 2-69178).
4.2	Specimen Class A Special Common Stock Certificate (incorporated by reference to Exhibit 4(2) to the Company's Annual Report on Form 10-K for the year ended December 31, 1986).
4.3(a)	Indenture (including form of Note), dated as of May 15, 1983, between Storer Communications, Inc. and The Chase Manhattan Bank, N.A., as Trustee, relating to 10% Subordinated Debentures due May 2003 of Storer Communications, Inc. (Incorporated by reference

to Exhibit 4.6 to the Registration Statement on Form S-1 (File No. 2-98938) of SCI Holdings, Inc.).

- 4.3(b) First Supplemental Indenture, dated December 3, 1986 (incorporated by reference to Exhibit 4.5 to the Current Report on Form 8-K of Storer Communications, Inc. dated December 3, 1986).
- 4.4 Amended and Restated Indenture dated as of June 5, 1992 among Comcast Cellular Corporation, the Company and The Bank of New York, as Trustee, relating to \$500,493,000 Series A Senior Participating Redeemable Zero Coupon Notes due 2000 and \$500,493,000 Series B Senior Participating Redeemable Zero Coupon Notes due 2000 (incorporated by reference to Exhibit 4.3 to the Registration Statement on Form S-1 (File No. 33-46863) of Comcast Cellular Corporation).
- 4.5 Indenture, dated as of October 17, 1991, between the Company and Morgan Guaranty Trust Company of New York, as Trustee (incorporated by reference to Exhibit 2 to the Company's Current Report on Form 8-K filed with the Commission on October 31, 1991).
- 4.6 Form of Debenture relating to the Company's 10-1/4% Senior Subordinated Debentures due 2001 (incorporated by reference to Exhibit 4(19) to the Company's Annual Report on Form 10-K for the year ended December 31, 1991).
- 4.7 Form of Debenture relating to the Company's \$300,000,000 10-5/8% Senior Subordinated Debentures due 2012 (incorporated by reference to Exhibit 4(17) to the Company's Annual Report on Form 10-K for the year ended December 31, 1992).
- 4.8 Form of Debenture relating to the Company's \$200,000,000 9-1/2% Senior Subordinated Debentures due 2008 (incorporated by reference to Exhibit 4(18) to the Company's Annual Report on Form 10-K for the year ended December 31, 1992).
- 4.9 Indenture, dated as of February 20, 1991, between the Company and Bankers Trust Company, as Trustee (incorporated by reference to Exhibit 4.3 to the Company's Registration Statement on Form S-3, File No. 33-32820, filed with the Commission on January 11, 1990).
- 4.10 Form of Debenture relating to the Company's 3-3/8%/5-1/2% Step-up Convertible Subordinated Debentures Due 2005 (incorporated by reference to Exhibit 4(14) to the Company's Annual Report on Form 10-K for the year ended December 31, 1993).
- 4.11 Form of Debenture relating to the Company's 1-1/8% Discount Convertible Subordinated Debentures Due 2007 (incorporated by

reference to Exhibit 4 to the Company's Current Report on Form 8-K filed with the Commission on November 15, 1993).

- 4.12 Form of Debenture relating to the Company's \$250.0 million 9-3/8% Senior Subordinated Debentures due 2005 (incorporated by reference to Exhibit 4.1 to the Company's Quarterly Report on Form 10-Q for the quarter ended June 30, 1995).
- 4.13 Form of Debenture relating to the Company's \$250.0 million 9-1/8% Senior Subordinated Debentures due 2006 (incorporated by reference to Exhibit 4.13 to the Company's Annual Report on Form 10-K for the year ended December 31, 1995).
- 4.14 Indenture dated as of November 15, 1995, between Comcast UK Cable Partners Limited and Bank of Montreal Trust Company, as Trustee, in respect of Comcast UK Cable Partners Limited's 11.20% Senior Discount Debentures due 2007 (incorporated by reference to Exhibit 4.1 to the Registration Statement on Form S-1 (File No. 33- 96932) of Comcast UK Cable Partners Limited).
- 4.14(a) Form of Debenture relating to Comcast UK Cable Partners Limited's 11.20% Senior Discount Debentures due 2007 (incorporated by reference to Exhibit 4.2 to the Registration Statement on Form S-1 (File No. 33-96932) of Comcast UK Cable Partners Limited).
- 5 *Opinion and consent of Arthur R. Block, Senior Deputy General Counsel of Comcast Corporation, regarding legality of the registered securities.
- 8.1 *Opinion and consent of Baker & Hostetler regarding certain tax matters.
- 8.2 *Opinion and consent of Davis Polk & Wardwell regarding certain tax matters.
- 10.1 Comcast Corporation 1996 Stock Option Plan, dated March 13, 1996 (incorporated by reference to the definitive additional materials to the Company's amended definitive Proxy Statement for its Annual Meeting of Shareholders held on June 19, 1996, filed on May 15, 1996).
- 21 List of Subsidiaries (incorporated by reference to Comcast's Annual Report on Form 10-K for the year ended December 31, 1995).
- 23.1 *Consent of Merrill Lynch & Co.
- 23.2 *Consent of Arthur R. Block (included in Exhibit 5)
- 23.3 Consents of Deloitte & Touche LLP

- 23.4 *Consent of Baker & Hostetler (included in Exhibit 8.1)
- 23.5 *Consent of Davis Polk & Wardwell (included in Exhibit 8.2)
- 23.6 Consent of KPMG Peat Marwick LLP
- 23.7 Consents of Arthur Andersen LLP
- 23.8 *Consent of Lehman Brothers
- 23.9 *Consent of Donaldson, Lufkin & Jenrette Securities Corporation
- 23.10 Consent of Merrill Lynch & Co.
- 24 *Power of Attorney
- 99.1 *Forms of Proxy.
- 99.2 Report of Independent Public Accountants to QVC, Inc., as of December 31, 1995 and for the eleven-month period then ended (incorporated by reference to Exhibit 99.1 to the Company's Annual Report on Form 10-K for the year ended December 31, 1995).
- 99.3 Report of Independent Public Accountants to Garden State Cablevision L.P., as of December 31, 1994 and 1993 and for the years then ended (incorporated by reference to Exhibit 99.2 to the Company's Annual Report on Form 10-K for the year ended December 31, 1995).
- 99.4 Report of Independent Public Accountants to Comcast International Holdings, Inc., as of December 31, 1994 and 1993 and for the years then ended (incorporated by reference to Exhibit 99.3 to the Company's Annual Report on Form 10-K for the year ended December 31, 1994).
- 99.5 *Report of Merrill Lynch & Co. to the Board of Directors of The E.W. Scripps Company
- 99.6 *Fairness opinion given by Donaldson, Lufkin & Jenrette Securities Corporation to The Edward W. Scripps Trust and the Trustees thereof.
- 99.7 Report of Merrill Lynch & Co. to the Board of Directors of The E.W. Scripps Company dated November 12, 1996.

*Previously filed.

(B) FINANCIAL STATEMENT SCHEDULES

None Required

(C) OPINION OF FINANCIAL ADVISOR

Fairness opinion given by Merrill Lynch & Co. is included as Annex II to the Joint Proxy Statement-Prospectus.

SIGNATURES AND POWER OF ATTORNEY

Pursuant to the requirements of the Securities Act of 1933, the Registrant has duly caused this Post-Effective Amendment to the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized in Philadelphia, Pennsylvania, on November 13, 1996.

COMCAST CORPORATION

By: /s/ Stanley Wang

Stanley Wang,
Senior Vice-President

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

SIGNATURE -----	TITLE -----	DATE ----
* ----- Ralph J. Roberts	Chairman of the Board of Directors; Director	November 13, 1996
* ----- Julian A. Brodsky	Vice Chairman of the Board of Directors; Director	November 13, 1996
* ----- Brian L. Roberts	President; Director (Principal Executive Officer)	November 13, 1996
* ----- Lawrence S. Smith	Executive Vice President, (Principal Accounting Officer)	November 13, 1996
* ----- John R. Alchin	Senior Vice President and Treasurer (Principal Financial Officer)	November 13, 1996
* ----- Daniel Aaron	Director	November 13, 1996
* ----- Gustave G. Amsterdam	Director	November 13, 1996
* ----- Sheldon M. Bonovitz	Director	November 13, 1996
* ----- Joseph L. Castle II	Director	November 13, 1996
* ----- Bernard C. Watson	Director	November 13, 1996
* ----- Irving A. Wechsler	Director	November 13, 1996
* ----- Anne Wexler	Director	November 13, 1996

*By: /s/ Stanley Wang

Stanley Wang

EXHIBIT INDEX

EXHIBIT NUMBER -----	DESCRIPTION -----	PAGE NUMBER -----
23.3	Consents of Deloitte & Touche LLP	
23.6	Consent of KPMG Peat Marwick LLP	
23.7	Consents of Arthur Andersen LLP	
23.10	Consent of Merrill Lynch & Co.	
99.7	Report of Merrill Lynch & Co. to the Board of Directors of The E.W. Scripps Company dated November 12, 1996	

INDEPENDENT AUDITORS' CONSENT

We consent to the incorporation by reference in this Post-Effective Amendment No. 1 to Registration Statement No. 333-13083 of Comcast Corporation on Form S-4 of our report dated February 29, 1996 appearing in the Annual Report on Form 10-K of Comcast Corporation for the year ended December 31, 1995, and to the reference to us under the heading "Experts" in the Prospectus, which is part of this Registration Statement.

/s/ Deloitte & Touche LLP

Philadelphia, Pennsylvania
November 12, 1996

[DELOITTE & TOUCHE LLP LETTERHEAD]

INDEPENDENT AUDITORS' CONSENT

We consent to the incorporation by reference in this Post-Effective Amendment No. 1 to Registration Statement No. 333-13083 of Comcast Corporation and its subsidiaries on Form S-4 of our report dated January 22, 1996, appearing in the Amendment Number 1 dated May 9, 1996 to the Annual Report on Form 10-K of The E.W. Scripps Company and subsidiary companies for the year ended December 31, 1995 and our report dated February 22, 1996 relating to the financial statements of Scripps Cable appearing in Amendment Number 5 on Form 8-K/A dated July 18, 1996 to The E.W. Scripps Company's Report on Form 8-K dated December 28, 1995 and to the reference to us under the heading "Experts" in the Joint Proxy Statement-Prospectus, which is part of this Registration Statement.

/s/ Deloitte & Touche LLP

Cincinnati, Ohio
November 12, 1996

CONSENT OF INDEPENDENT AUDITORS

The Board of Directors
QVC, Inc.:

We consent to the incorporation by reference in this Post Effective Amendment No. 1 to the Registration Statement on Form S-4 of Comcast Corporation of our report dated February 2, 1996, with respect to the consolidated balance sheet of QVC, Inc. and subsidiaries as of December 31, 1995, and the related consolidated statements of operations, shareholders' equity, and cash flows for the eleven-month period ended December 31, 1995, which report is included as an exhibit to the Annual Report on Form 10-K of Comcast Corporation for the year ended December 31, 1995 which Form 10-K is incorporated by reference herein.

/s/ KPMG Peat Marwick LLP

Philadelphia, Pennsylvania
November 12, 1996

[ARTHUR ANDERSEN LLP LETTERHEAD]

CONSENT OF INDEPENDENT PUBLIC ACCOUNTANTS

As independent public accountants, we hereby consent to the incorporation by reference in this Post Effective Amendment No. 1 to the Registration Statement on Form S-4 of our report dated February 17, 1995 on the financial statements of Comcast International Holdings, Inc. included in Comcast Corporation's Form 10-K for the year ended December 31, 1995 and to all references to our firm included in this Registration Statement.

/s/ Arthur Andersen LLP

Philadelphia, Pa.
November 12, 1996

CONSENT OF INDEPENDENT PUBLIC ACCOUNTANTS

As independent public accountants, we hereby consent to the incorporation by reference in this Post Effective Amendment No. 1 to the Registration Statement on Form S-4 of our report dated October 17, 1995 on the financial statements of Garden State Cablevision L.P. included in Comcast Corporation's Form 10-K for the year ended December 31, 1995 and to all references to our Firm included in this Registration Statement.

/s/ Arthur Andersen LLP

Philadelphia, Pa.,
November 12, 1996

We hereby consent to the use of our opinion letter dated November 12, 1996 to the Board of Directors of The E.W. Scripps Company included as part of post-effective Amendment Number 1 to the Registration Statement on Form S-4 relating to the proposed merger of The E.W. Scripps Company with and into Comcast Corporation. In giving such consent, we do not thereby admit that we are included in the category of persons whose consent is required under Section 7 of the Securities Act of 1933, as amended, or the rules and regulations of the Securities and Exchange Commission thereunder, nor do we thereby admit that we are experts with respect to any part of such Registration Statement within the meaning of the term "experts" as used in the Securities Act of 1933, as amended, or the rules and regulations of the Securities and Exchange Commission thereunder.

MERRILL LYNCH, PIERCE, FENNER & SMITH
INCORPORATED

By: /s/ Michael R. Costa

Managing Director
Investment Banking Group

November 12, 1996

Corporate and Institutional
Client Group

World Financial Center
North Tower
New York, New York 10281-1328
212 449 1000

[MERRILL LYNCH LOGO]

November 12, 1996

Board of Directors
The E.W. Scripps Company
312 Walnut Street, 28th Floor
Cincinnati, Ohio 45202

Dear Sirs:

The E.W. Scripps Company, a Delaware corporation (the "Company"), has (a) entered into (i) an Agreement and Plan of Merger, dated as of October 28, 1995 (the Agreement and Plan of Merger and together with the Form of Agreement to Agreement and Plan of Merger, attached as Annex II to the Proxy, as hereinafter defined, the "Merger Agreement"), by and among the Company, Scripps Howard, Inc., an Ohio corporation ("SHI"), and Comcast Corporation, a Pennsylvania corporation (the "Acquiror"), and (ii) a Voting Agreement, dated as of October 28, 1995 (the "Voting Agreement"), by and among the Company, the Acquiror, The Edward W. Scripps Trust (the "Trust") and the Acquiror stockholder signatory thereto (the "Acquiror Stockholder"), and (b) pursuant to the Merger Agreement, has entered into (iii) a Contribution and Assumption Agreement (the "Contribution Agreement") between the Company and SHI and (iv) a Non-Competition Agreement (the "Non-Competition Agreement") by and among the Company, SHI and the Acquiror. The Trust, which owns approximately 79.5% of the Company's Common Voting Stock, \$.01 par value (the "Voting Common Stock"), and approximately 54.7% of the Company's Class A Common Stock, \$.01 par value (the "Class A Common Stock" and together with the Voting Common Stock, the "Company Common Stock"), has entered into or will enter into (a) a Board Representation Agreement (the "Board Representation Agreement") by and among the Trust, the Acquiror and the Acquiror Stockholder and (b) a Registration Rights Agreement (the "Registration Rights Agreement") between the Trust and the Acquiror. The Merger Agreement, the Contribution Agreement, the Voting Agreement, the Non-Competition Agreement, the Board Representation Agreement and the Registration Rights Agreement are collectively referred to herein as the "Agreements."

Pursuant to the Agreements, (i) the Company has contributed to SHI substantially all of the assets of the Company (other than those assets described in the Contribution Agreement as being retained by the Company (the "Company Cable Business")) and will distribute to its stockholders the outstanding shares of capital stock of SHI so that the holders of the Voting Common Stock will receive the Common Voting Shares, \$.01 par value, of SHI (the "SHI Voting Shares") and the holders of the Class A Common Stock will receive the Class A Common Shares, \$.01 par value, of SHI (the Class A Common Shares together with the SHI Voting Shares, "SHI Stock") and (ii) the Company (immediately following such distribution) will merge with and into the Acquiror (the "Merger") as a result of which each share of Company Common Stock will be converted into the right to receive the Common Stock Conversion Number (as defined in the Merger Agreement) of shares of Class A Special Common Stock, \$1.00 par value, of the Acquiror (the "Acquiror Stock"). The aforementioned transactions and related transactions

Board of Directors
The E.W. Scripps Company
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described in the Agreements are collectively referred to herein as the "Transactions." The consideration to be received by the holders of the Company Common Stock pursuant to the Merger is herein referred to as the "Merger Consideration".

You have asked us whether, in our opinion, the Merger Consideration is fair to the stockholders of the Company from a financial point of view.

In arriving at the opinion set forth below, we have, among other things:

(1) Reviewed the Company's Annual Reports, Forms 10-K and related financial information for the four fiscal years ended December 31, 1995 and the Company's Forms 10-Q and the related unaudited financial information for the quarterly periods ended March 31, 1996, June 30, 1996 and September 30, 1996;

(2) Reviewed the Acquiror's Annual Reports, Forms 10-K and related financial information for the four fiscal years ended December 31, 1995 and the Acquiror's Forms 10-Q and the related unaudited financial information for the quarterly periods ended March 31, 1996, June 30, 1996 and September 30, 1996;

(3) Reviewed certain other filings by the Company and the Acquiror with the Securities and Exchange Commission;

(4) Reviewed certain information, including internal and unaudited financial statements, operating data and forecasts relating to the business, earnings, cash flow, assets and prospects of the Company and the Company Cable Business, furnished to us by the Company;

(5) Conducted discussions with members of senior management of the Company, the Company Cable Business and the Acquiror concerning their respective businesses, strategic objectives and prospects;

(6) Reviewed the recent market prices and trading activity of the Acquiror Stock, including the fact that since July 10, 1996, the Acquiror Stock has traded at closing prices below the minimum Collar Price (as defined in the Proxy);

(7) Reviewed the historical market prices and trading activity of equity securities of publicly traded companies engaged in businesses we believe to be generally comparable to those of the Company, the Company Cable Business and the Acquiror, respectively;

(8) Compared the results of certain operations of the Company, the Company Cable Business and the Acquiror with that of certain companies which we deemed to be reasonably similar to the Company, the Company Cable Business and the Acquiror, respectively;

(9) Compared the financial terms of the Merger with the financial terms of certain cable television acquisitions which we deemed to be relevant;

Board of Directors
The E.W. Scripps Company
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(10) Reviewed and analyzed the pro forma financial effects of the Transactions on the Company;

(11) Reviewed the Agreements and related schedules;

(12) Reviewed the Joint Proxy Statement-Prospectus for the Company and the Acquiror dated September 30, 1996 (the "Proxy"); and

(13) Reviewed such other financial studies and analyses and performed such other investigations and took into account such other matters as we deemed necessary, including our assessment of general economic, market and monetary conditions.

In preparing our opinion, we have relied on the accuracy and completeness of all information supplied or otherwise made available to us by the Company, the Company Cable Business and the Acquiror, and we have not independently verified such information or any underlying assumptions. With respect to the financial forecasts furnished by the Company and the Company Cable Business, we have assumed that they have been reasonably prepared in accordance with accepted industry practice and reflect the best currently available estimates and judgment of the Company's or the Company Cable Business' management as to the future competitive, operating and regulatory environments and expected future financial performance of the Company or the Company Cable Business. We have not made any independent evaluation or appraisal of the assets or liabilities of the Company, the Company Cable Business or the Acquiror, nor have we been furnished with any such appraisals. We understand that the Transactions qualify as a tax-free reorganization and understand that the Trust has sufficient voting power to approve the Transactions. Furthermore, we express no opinion as to the price or range of prices at which the shares of Acquiror Stock or SHI Stock will trade subsequent to the consummation of the Transactions.

As part of this assignment, we have assisted the Company in identifying a broad spectrum of knowledgeable and qualified buyers who were contacted and given the opportunity to make a thorough evaluation of the Company Cable Business in preparation for the submission of a proposal to acquire the Company Cable Business. As a result of these efforts, the Company received various indications of interest regarding possible business transactions involving the Company Cable Business, which we have assessed and reviewed with the management and the Board of Directors of the Company.

We have acted as financial advisor to the Company in connection with the Transactions and will receive a fee for our services, payment of a significant portion of which is contingent upon consummation of the Transactions. We have, in the past, provided financial advisory and/or financial services to the Company and the Acquiror and its affiliates, and have received fees for the rendering of such services. In addition, in the ordinary course of our securities business, we may actively trade debt and/or equity securities of the Acquiror and its affiliates for our own account and the accounts of our customers, and we may from time to time hold a long or short position in such securities.

It is understood that this letter is for the information of the Board of Directors of the Company and may not be relied upon or used for any other purpose without our prior written consent; provided, however, that this letter may be filed with the Securities and Exchange Commission as an exhibit to the Registration Statement on Form S-4, of which the Proxy forms a part.

[MERRILL LYNCH LOGO]

Board of Directors
The E.W. Scripps Company
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On the basis of, and subject to, the foregoing and such other matters as we consider relevant, we are of the opinion that, as of the date hereof, the Merger Consideration is fair to the stockholders of the Company from a financial point of view.

Very truly yours,

MERRILL LYNCH, PIERCE, FENNER & SMITH
INCORPORATED

By /s/ Michael R. Costa
