

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

Date of report (Date of earliest event reported): October 24, 1997

COMCAST CORPORATION

(Exact Name of Registrant as Specified in its Charter)

Pennsylvania	0-6983	23-1709202
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(State or Other Jurisdiction of Incorporation)	(Commission File Number)	(IRS Employer Identification No.)

1500 Market Street, Philadelphia, PA	19102-2148
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(Address of principal executive offices)	(Zip Code)

Registrant's telephone number, including area code (215) 665-1700

Item 1. Changes In Control of Registrant.

(a) As of September 30, 1997, Sural Corporation, a Delaware corporation ("Sural"), owned 1,845,037 shares of Comcast Corporation ("Comcast") Class A Common Stock and 8,786,250 shares of Comcast Class B Common Stock, constituting approximately 82% of the voting power of the two classes of Comcast's voting Common Stock combined. On October 24, 1997, Ralph J. Roberts, the Chairman of the Board of Comcast, gifted shares of Class A Common Stock of Sural to his son, Brian L. Roberts, the President and a director of Comcast. As a result of the gift, Brian L. Roberts has sole voting power over stock representing a majority of voting power of all Sural stock and, therefore, effectively controls Comcast and its subsidiaries, including Comcast Cable Communications, Inc., Comcast Cellular Holdings, Inc. and Comcast UK Cable Partners Limited, which are also subject to the reporting requirements of the Securities Exchange Act of 1934.

(b) Not applicable.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: October 27, 1997

COMCAST CORPORATION

By: /s/ Arthur R. Block

Arthur R. Block
Vice President and Senior Deputy
General Counsel