

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, DC 20549

**FORM S-8
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)

27-0000798
(I.R.S. Employer
Identification No.)

**One Comcast Center
Philadelphia, PA 19103-2838
(215) 286-1700**
(Address of Principal Executive Offices)

**COMCAST CORPORATION 2002 RESTRICTED STOCK PLAN
COMCAST CORPORATION 2003 STOCK OPTION PLAN**
(Full title of the plan)

Arthur R. Block
Senior Vice President, General Counsel and Secretary

**Comcast Corporation
One Comcast Center
Philadelphia, PA 19103-2838**
(Name and address of agent for service)

(215) 286-1700
(Telephone number, including area code, of agent for service)

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer Accelerated filer
Non-accelerated filer Smaller reporting company

CALCULATION OF REGISTRATION FEE

Title of securities to be registered	Amount to be registered (1) (2)	Proposed maximum offering price per unit (1)	Proposed maximum aggregate offering price (3)	Amount of registration fee (3)
Class A Common Stock, par value \$0.01 per share	78,500,000	\$24.79	\$1,946,015,000	\$225,933

- (1) This registration statement (this "Registration Statement") registers the issuance of 78,500,000 shares of Class A Common Stock (the "Class A Common Stock") of Comcast Corporation (the "Registrant"), par value \$0.01, 22,500,000 of which are issuable pursuant to the Comcast Corporation 2002 Restricted Stock Plan, as amended and restated, and 56,000,000 of which are issuable pursuant to the Comcast Corporation 2003 Stock Option Plan, as amended and restated (collectively, the "Plans").
- (2) Pursuant to Rule 416, there shall also be deemed covered hereby such additional shares as may result from anti-dilution adjustments under the Plans and which may hereinafter be offered or issued to prevent dilution resulting from stock splits, stock dividends, recapitalizations or certain other capital adjustments.
- (3) Estimated pursuant to paragraphs (c) and (h) of Rule 457 of the Securities Act of 1933, as amended (the "Securities Act"), solely for the purpose of calculating the registration fee on the basis of the high and low sales prices of shares of Class A Common Stock on the Nasdaq National Market on May 17, 2011.

EXPLANATORY NOTE

Registration of Additional Shares under Comcast Corporation 2002 Restricted Stock Plan

Pursuant to General Instruction E of Form S-8, this Registration Statement is also being filed in order to register an additional 22,500,000 shares of the Registrant's Class A Common Stock, par value \$0.01 per share, which are securities of the same class and relate to the same employee benefit plan, the Comcast Corporation 2002 Restricted Stock Plan, as amended and restated, as those shares registered on the Registrant's registration statements on Form S-8, previously filed with the Commission on November 19, 2002 (Registration No. 333-101295, as amended by post-effective amendment no. 1 filed on December 4, 2002), December 4, 2002 (Registration No. 333-101645), April 8, 2003 (Registration No. 333-104385), March 1, 2005 (Registration No. 333-123059), January 4, 2006 (Registration No. 333-130847), May 16, 2008 (Registration No. 333-150976), and August 21, 2009 (Registration No. 333-161468), all of which are hereby incorporated by reference.

Registration of Additional Shares under Comcast Corporation 2003 Stock Option Plan

Pursuant to General Instruction E of Form S-8, this Registration Statement is also being filed in order to register an additional 56,000,000 shares of the Registrant's Class A Common Stock, par value \$0.01 per share, which are securities of the same class and relate to the same employee benefit plan, the Comcast Corporation 2003 Stock Option Plan, as amended and restated, as those shares registered on the Registrant's registration statements on Form S-8, previously filed with the Commission on April 8, 2003 (Registration No. 333-104385) and May 16, 2008 (Registration No. 333-150976), and August 21, 2009 (Registration No. 333-161468), all of which are hereby incorporated by reference.

Part II
Information Required in the Registration Statement

Item 8. Exhibits.

- 5.1 Opinion of Pepper Hamilton LLP.
- 5.2 Opinion of Pepper Hamilton LLP.
- 23.1 Consent of Deloitte & Touche LLP.
- 23.2 Consent of KPMG LLP.
- 23.3 Consent of Pepper Hamilton LLP (contained in Exhibits 5.1 and 5.2).
- 24.1 Power of Attorney (contained in the signature pages hereto).

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 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 May 23, 2011.

COMCAST CORPORATION

By: /s/ Arthur R. Block
Arthur R. Block, Senior Vice
President, General Counsel and Secretary

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that each person whose signature appears below hereby constitutes and appoints each of Brian L. Roberts, Michael J. Angelakis, David L. Cohen, Arthur R. Block and Lawrence J. Salva 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 to this Registration Statement (including post-effective amendments), 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 full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, 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 either of them, or their substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

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
<u>/s/ Brian L. Roberts</u> Brian L. Roberts	Chairman and CEO; Director (Principal Executive Officer)	May 23, 2011
<u>/s/ Ralph J. Roberts</u> Ralph J. Roberts	Founder; Chairman Emeritus of the Board; Director	May 23, 2011
<u>/s/ Michael J. Angelakis</u> Michael J. Angelakis	Executive Vice President (Principal Financial Officer)	May 23, 2011

Signature	Title	Date
/s/ Lawrence J. Salva _____ Lawrence J. Salva	Senior Vice President, Chief Accounting Officer and Controller (Principal Accounting Officer)	May 23, 2011
/s/ S. Decker Anstrom _____ S. Decker Anstrom	Director	May 23, 2011
_____ Kenneth J. Bacon	Director	May 23, 2011
/s/ Sheldon M. Bonovitz _____ Sheldon M. Bonovitz	Director	May 23, 2011
/s/ Edward D. Breen _____ Edward D. Breen	Director	May 23, 2011
/s/ Joseph J. Collins _____ Joseph J. Collins	Director	May 23, 2011
/s/ J. Michael Cook _____ J. Michael Cook	Director	May 23, 2011
_____ Gerald L. Hassell	Director	May 23, 2011
/s/ Jeffrey A. Honickman _____ Jeffrey A. Honickman	Director	May 23, 2011
/s/ Eduardo G. Mestre _____ Eduardo G. Mestre	Director	May 23, 2011
/s/ Dr. Judith Rodin _____ Dr. Judith Rodin	Director	May 23, 2011

EXHIBIT INDEX

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23.2	Consent of KPMG LLP.
23.3	Consent of Pepper Hamilton LLP (contained in Exhibits 5.1 and 5.2).
24.1	Power of Attorney (contained in the signature pages hereto).

Pepper Hamilton LLP
Attorneys at Law
3000 Two Logan Square
Eighteenth and Arch Streets
Philadelphia, PA 19103-2799
215.981.4000
Fax 215.981.4750

May 23, 2011

Comcast Corporation
One Comcast Center
Philadelphia, PA 19103-2838

Re: Registration Statement on Form S-8

Ladies and Gentlemen:

Reference is made to a registration statement on Form S-8 of Comcast Corporation (the "Company") which is being filed with the Securities and Exchange Commission (the "Registration Statement"). Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Registration Statement.

The Registration Statement relates to 78,500,000 shares of Class A Common Stock, par value \$0.01, of the Company (the "Shares"), 56,000,000 of which may be issued by the Company pursuant to the Comcast Corporation 2003 Stock Option Plan, as Amended and Restated (the "Stock Option Plan") and 22,500,000 of which may be issued by the Company pursuant to the Comcast Corporation 2002 Restricted Stock Plan (the "Restricted Stock Plan", and together with the Stock Option Plan, the "Plans").

In connection with our representation of the Company, as a basis for our opinions hereinafter set forth, we have examined the Registration Statement, including the exhibits thereto, the Company's Articles of Incorporation, as amended and restated, the Company's By-laws, as amended and restated, the Plans and such other documents as we have deemed appropriate in rendering this opinion. As to matters of fact, we have relied on representations of officers of the Company. In our examination, we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals and the authenticity of all documents submitted to us as copies of originals.

Based on the foregoing, we are of the opinion that the Shares, when issued in accordance with the terms of the Plans, will be validly issued, fully paid and non-assessable. This opinion is being furnished to you solely for submission to the Securities and Exchange Commission as an exhibit to the Registration Statement and, accordingly, may not be relied upon, quoted in any manner to, or delivered to any other person or entity, without in each instance our prior written consent.

Our opinion is limited to the Business Corporation Law of the Commonwealth of Pennsylvania, as amended, including the statutory provisions and all applicable provisions of the Constitution of the

Commonwealth of Pennsylvania and reported judicial decisions interpreting these laws, and the federal securities laws, each as in effect on the date hereof. We assume no obligation to supplement this opinion if any applicable law changes after the date hereof or if we become aware of any fact that might change the opinion expressed herein after the date hereof.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement. In giving such consent, we do not thereby admit that we come within the category of persons whose consent is required under Section 7 of the Securities Act of 1933 or the rules or regulations of the Securities and Exchange Commission thereunder.

Very truly yours,

/s/ Pepper Hamilton LLP

Pepper Hamilton LLP
Attorneys at Law
3000 Two Logan Square
Eighteenth and Arch Streets
Philadelphia, PA 19103-2799
215.981.4000
Fax 215.981.4750

May 23, 2011

Comcast Corporation
One Comcast Center
Philadelphia, PA 19103-2838

Re: Comcast Corporation 2002 Restricted Stock Plan

Ladies and Gentlemen:

We have served as counsel to Comcast Corporation, a Pennsylvania Corporation (the "Company"), in connection with the registration by the Company of 78,500,000 shares of Class A Common Stock, par value \$0.01 (the "Shares"), on Form S-8 with the Securities and Exchange Commission (the "Commission"). Of the total Shares registered, 22,500,000 may be issued pursuant to the Company's 2002 Restricted Stock Plan, as Amended and Restated (the "Restricted Stock Plan"). Unless otherwise defined herein, capitalized terms used herein shall have the meanings assigned to them in the Registration Statement.

As such counsel, we have made such legal and factual examination and inquiries as we have deemed necessary or appropriate for purposes of this opinion and have made such additional assumptions as are set forth below.

The Restricted Stock Plan document states that the Restricted Stock Plan was established to permit eligible employees and non-employee directors to defer the receipt of compensation otherwise payable to such outside directors and eligible employees in accordance with the terms of the Restricted Stock Plan. The Restricted Stock Plan is unfunded and states that it is maintained primarily for the purpose of providing deferred compensation to outside directors and to a select group of management or highly compensated employees. For the purpose of this opinion, we have assumed that (1) the Restricted Stock Plan was duly adopted by the Company on December 19, 1990 and amended and restated, effective as of February 22, 2011 in its current form, and (2) the deferral provisions of the Restricted Stock Plan are maintained primarily for the purpose of providing the opportunity to defer the receipt of shares upon the vesting of awards of restricted stock and restricted stock units and to convert the right to receive shares to the right to receive the cash value of the shares to non-employee directors and a select group of management or highly compensated employees.

By its express terms, the Restricted Stock Plan potentially results in a deferral of income by employees for periods extending to the termination of covered employment or beyond. Accordingly, the Restricted Stock Plan is an “employee pension benefit plan” described in section 3(3) of the Employee Retirement Income Security Act of 1974, as amended (“ERISA”). However, as a plan that is unfunded and maintained primarily for the purpose of providing deferred compensation to outside directors and to a select group of management or highly compensated employees, the Restricted Stock Plan is subject to parts 1 and 5 of Title I of ERISA, but not to any other provisions of ERISA.

The Restricted Stock Plan is not designed or operated with the purpose of satisfying the requirements for qualification under section 401(a) of the Internal Revenue Code of 1986, as amended.

Parts 1 and 5 of Title 1 of ERISA do not impose any specific written requirements on non-qualified deferred compensation arrangements such as the Restricted Stock Plan as a condition to compliance with the applicable provisions of ERISA. Further, the operation of the Restricted Stock Plan pursuant to the written provisions of the Restricted Stock Plan will not cause the Restricted Stock Plan to fail to comply with parts 1 or 5 of Title 5 of ERISA.

On the basis of the foregoing, we are of the opinion that the provisions of the written document constituting the Restricted Stock Plan comply with the requirements of ERISA pertaining to such provisions.

This opinion letter is issued as of the date hereof and is limited to the laws now in effect and in all respects is subject to and may be limited by future legislation, as well as by future case law. We assume no responsibility to keep this opinion current or to supplement it to reflect facts or circumstances which may hereafter come to our attention or any changes in laws which may hereafter occur.

We hereby expressly consent to the filing of this opinion with the Commission as an exhibit to the Registration Statement. In giving this consent, we do not hereby admit that we are in the category of persons whose consent is required under Section 7 of the 1933 Act or the rules and regulations of the Commission.

Very truly yours,

/s/ Pepper Hamilton LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our reports dated February 25, 2011, relating to the consolidated financial statements and financial statement schedule of Comcast Corporation, and the effectiveness of Comcast Corporation's internal control over financial reporting, appearing in the Annual Report on Form 10-K of Comcast Corporation for the year ended December 31, 2010.

/s/ Deloitte & Touche LLP

Philadelphia, Pennsylvania

May 23, 2011

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

The Board of Directors
NBC Universal, Inc.:

We consent to the incorporation by reference in this registration statement on Form S-8 of Comcast Corporation of our report dated February 28, 2011, with respect to the consolidated balance sheets of NBC Universal, Inc. as of December 31, 2010 and 2009, and the related consolidated statements of income, equity and cash flows for each of the years in the three-year period ended December 31, 2010, not included herein, which report appears in the Form 8-K/A of Comcast Corporation dated April 15, 2011.

/s/ KPMG LLP

New York, New York
May 23, 2011