



Bruce K. Dallas

Davis Polk & Wardwell LLP
1600 El Camino Real
Menlo Park, CA 94025

650 752 2022 tel
650 752 3622 fax
bruce.dallas@davispolk.com

Re: Comcast Corporation
File No. 001-32871
Staff Comment Letter Dated July 23, 2009
Request for Extension

August 3, 2009

Mr. Larry Spigel
Assistant Director
Division of Corporation Finance
Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549

Dear Mr. Spigel:

As I discussed with Ajay Koduri, Esq., on Friday, July 31, 2009, on behalf of Comcast Corporation, we respectfully request an extension to August 24, 2009, for the date by which the company must provide its response to the Staff's comment letter dated July 23, 2009.

Please do not hesitate to call me, at 650-752-2022, or Arthur R. Block, Esq., the company's general counsel, at 215-286-7564, if you have any questions regarding this request for extension.

Very truly yours,

/s/ Bruce Dallas

Bruce K. Dallas

cc: Ajay Koduri, Esq.,
Securities and Exchange Commission

Electronic Filing
