
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 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
(Address of Principal Executive Offices) (Zip Code)

COMCAST SELECT DEFERRED COMPENSATION PLAN
(Full title of the plan)

Thomas J. Reid, Esq.
Chief Legal Officer 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, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer	<input checked="" type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input type="checkbox"/>	Smaller reporting company	<input type="checkbox"/>
		Emerging growth company	<input type="checkbox"/>

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

EXPLANATORY NOTE

Pursuant to General Instruction E of Form S-8, this Registration Statement on Form S-8 (the “Registration Statement”) is being filed in order to register an additional \$500 million of deferred compensation obligations of Comcast Corporation (the “Registrant”) under the Select Deferred Compensation Plan, as amended and restated, which are securities of the same class and relate to the same employee benefit plan, as those deferred compensation obligations registered on the Registrant’s registration statement on Form S-8 previously filed with the Securities and Exchange Commission on February 3, 2022 (Registration No. [333-262495](#)), which is hereby incorporated by reference.

Part II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 8. Exhibits.

Exhibit No.	Description
5.1	Opinion of Blank Rome LLP (regarding validity)
5.2	Opinion of Blank Rome LLP (regarding ERISA)
23.1	Consent of Deloitte & Touche LLP
23.2	Consent of Blank Rome LLP (contained in Exhibits 5.1 and 5.2)
24	Power of Attorney (contained in the signature pages hereto)
99	Comcast Select Deferred Compensation Plan, as amended and restated, effective October 12, 2021 (incorporated by reference to Exhibit 10.3 to the Registrant’s Annual Report on Form 10-K for the year ended December 31, 2021)
107	Filing Fee Table

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, 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 February 23, 2024.

COMCAST CORPORATION

By: /s/ Thomas J. Reid

Name: Thomas J. Reid

Title: Chief Legal Officer and Secretary

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that each person whose signature appears below hereby constitutes and appoints Brian L. Roberts, Michael J. Cavanagh, Jason S. Armstrong and Thomas J. Reid 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, as amended, this Registration Statement has been signed 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 Chief Executive Officer; Director (Principal Executive Officer)	February 23, 2024
<u>/s/ Jason S. Armstrong</u> Jason S. Armstrong	Chief Financial Officer (Principal Financial Officer)	February 23, 2024
<u>/s/ Daniel C. Murdock</u> Daniel C. Murdock	Executive Vice President, Chief Accounting Officer and Controller(Principal Accounting Officer)	February 23, 2024
<u>/s/ Kenneth J. Bacon</u> Kenneth J. Bacon	Director	February 23, 2024
<u>/s/ Thomas J. Baltimore</u> Thomas J. Baltimore	Director	February 23, 2024
<u>/s/ Madeline S. Bell</u> Madeline S. Bell	Director	February 23, 2024
<u>/s/ Louise F. Brady</u> Louise F. Brady	Director	February 23, 2024
<u>/s/ Edward D. Breen</u> Edward D. Breen	Director	February 23, 2024
<u>/s/ Gerald L. Hassell</u> Gerald L. Hassell	Director	February 23, 2024
<u>/s/ Jeffrey A. Honickman</u> Jeffrey A. Honickman	Director	February 23, 2024
<u>/s/ Maritza G. Montiel</u> Maritza G. Montiel	Director	February 23, 2024
<u>/s/ Asuka Nakahara</u> Asuka Nakahara	Director	February 23, 2024
<u>/s/ David C. Novak</u> David C. Novak	Director	February 23, 2024

BLANKROME

One Logan Square
130 North 18th Street | Philadelphia, PA 19103-6998

February 23, 2024

Comcast Corporation
One Comcast Center
Philadelphia, PA 19103-2838

Ladies and Gentlemen:

We have acted as counsel to Comcast Corporation, a Pennsylvania corporation (the "Company"), in connection with the preparation of the Registration Statement on Form S-8 (the "Registration Statement") to be filed by the Company with the Securities and Exchange Commission under the Securities Act of 1933, as amended (the "Act"), relating to the registration by the Company of \$500,000,000 of deferred compensation obligations (the "Deferred Compensation Obligations"), which represent general unsecured obligations to pay deferred compensation in the future in accordance with the Comcast Select Deferred Compensation Plan, as amended and restated effective October 12, 2021 (the "Deferred Compensation Plan"). This opinion is furnished pursuant to the requirements of Item 601(b)(5) of Regulation S-K.

Although as counsel to the Company we have advised the Company in connection with a variety of matters referred to us by it, our services are limited to specific matters so referred. Consequently, we do not have knowledge of many transactions in which the Company has engaged or its day-to-day operations.

In rendering this opinion, we have examined the following documents: (i) the Company's Amended and Restated Articles of Incorporation; (ii) the Company's Amended and Restated By-Laws; (iii) resolutions adopted by the Compensation and Human Capital Committee of the Board of Directors (the "Board") of the Company (f/k/a the Compensation Committee of the Board) related to the delegation of authority to the Chief Financial Officer of the Company to amend the Deferred Compensation Plan; (iv) resolutions adopted by the Board; (v) the Registration Statement (including all exhibits thereto); (vi) the Deferred Compensation Plan; and (vii) a certificate from an assistant secretary of the Company. We have not made any independent investigation in rendering this opinion other than the document examination described. We have assumed and relied, as to questions of fact and mixed questions of law and fact, on the truth, completeness, authenticity and due authorization of all certificates, documents and records examined and the genuineness of all signatures.

Our opinion is limited to the Pennsylvania Business Corporation Law of 1988, as amended.

Based upon and subject to the foregoing, we are of the opinion that the Deferred Compensation Obligations, when issued in accordance with the Deferred Compensation Plan, will constitute valid and binding obligations of the Company enforceable against the Company in accordance with the terms of the Deferred Compensation Plan, except to the extent that enforcement thereof may be limited by (a) bankruptcy, insolvency, reorganization, receivership, fraudulent transfer, moratorium or other laws relating to or affecting creditors' rights generally and (b) general principles of equity, regardless of whether enforceability is considered in a proceeding at law or in equity.

This opinion is given as of the date hereof. We assume no obligation to update or supplement this opinion to reflect any facts or circumstances which may hereafter come to our attention or any changes in laws which may hereafter occur.

This opinion is strictly limited to the matters stated herein and no other or more extensive opinion is intended, implied or to be inferred beyond the matters expressly stated herein.

We 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 are included in the category of persons whose consent is required under Section 7 of the Act or the rules and regulations of the Securities and Exchange Commission.

Sincerely,

/s/ Blank Rome LLP

BLANK ROME LLP



One Logan Square
130 North 18th Street | Philadelphia, PA 19103-6998

February 23, 2024

Comcast Corporation
One Comcast Center
Philadelphia, PA 19103-2838

Re: Comcast Select Deferred Compensation 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 obligations (“Deferred Compensation Obligations”) which may be incurred by the Company pursuant to the Company’s Select Deferred Compensation Plan (the “Plan”) and the filing of a registration statement on Form S-8 relating to the Deferred Compensation Obligations (the “Registration Statement”). 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 Plan was established to permit eligible employees and non-employee directors to defer the receipt of compensation otherwise payable to such non-employee directors and eligible employees in accordance with the terms of the Plan. The Plan states that it is unfunded and is maintained primarily for the purpose of providing deferred compensation to non-employee directors and to a select group of management or highly compensated employees. For the purpose of this opinion, we have assumed that (1) the Plan, as amended and restated, effective as of October 12, 2021 in its current form has been duly adopted, and (2) the Plan is maintained primarily for the purpose of providing the opportunity to defer the receipt of compensation by non-employee directors and a select group of management or highly compensated employees.

By its express terms, the Plan potentially results in a deferral of income by employees for periods extending to the termination of covered employment or beyond. Accordingly, the 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 non-employee directors and to a select group of management or highly compensated employees, the Plan is subject to parts 1 and 5 of Title I of ERISA, but not to any other provisions of ERISA.

The 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 Plan as a condition to compliance with the applicable provisions of ERISA. Further, the operation of the Plan pursuant to the written provisions of the Plan will not cause the 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 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/ Blank Rome LLP

Blank Rome 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 report dated January 31, 2024, relating to the financial statements 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, 2023.

/s/ Deloitte & Touche LLP

Philadelphia, Pennsylvania
February 23, 2024

CALCULATION OF FILING FEE TABLE

FORM S-8
(Form Type)COMCAST CORPORATION
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered (1)	Proposed Maximum Offering Price Per Unit (1)	Maximum Aggregate Offering Price (2)	Fee Rate	Amount of Registration Fee
Debt	Deferred Compensation Obligations	Rule 457(h)	\$500,000,000	100%	\$500,000,000	\$147.60 per \$1,000,000	\$73,800.00
Total Offering Amounts					\$500,000,000		\$73,800.00
Total Fee Offsets							—
Net Fee Due							\$73,800.00

- (1) The Deferred Compensation Obligations to which this Registration Statement relates arise under the Comcast Select Deferred Compensation Plan, as amended and restated (the “Plan”), and are unsecured general obligations of Comcast Corporation to pay up to \$500,000,000 of deferred compensation from time to time in the future pursuant to compensation deferral elections made by participants in the Plan in accordance with the terms of the Plan.
- (2) Estimated pursuant to Rule 457(h) under the Securities Act solely for the purpose of calculating the registration fee.