



November 7, 2018

Mr. Joseph Cascarano
Staff Accountant
Mr. Robert S. Littlepage
Accountant Branch Chief
Division of Corporation Finance
Office of Telecommunications
Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549

Re: Comcast Corporation
Form 10-K for Fiscal Year Ended December 31, 2017
Filed January 31, 2018
Form 10-Q for the Fiscal Quarter Ended September 30, 2018
Filed October 25, 2018
File No. 001-32871

NBCUniversal Media, LLC
Form 10-K for the Fiscal Year Ended December 31, 2017
Filed January 31, 2018
Form 10-Q for the Fiscal Quarter Ended September 30, 2018
Filed October 25, 2018
File No. 001-36438

Dear Messrs. Cascarano and Littlepage:

We are writing this letter to respond to the comment letters of the Staff of the Securities and Exchange Commission (the "Staff") dated November 5, 2018, to Comcast Corporation ("Comcast") and NBCUniversal Media, LLC ("NBCUniversal"), relating to the review of Comcast's and NBCUniversal's combined Form 10-K for the fiscal year ended December 31, 2017 (the "Form 10-K") and the combined Form 10-Q for the Fiscal Quarter Ended September 30, 2018 (the "Form 10-Q"). Because the questions asked in the comment letters are identical in all respects, except for page number references, we are providing a consolidated response to both letters. In our response, we refer to Comcast and NBCUniversal collectively as "we," "our" and "us."

For your convenience, we have reproduced the Staff's comment in italics preceding our response below. Please let us know if you have any questions or if we can provide additional information or otherwise be of assistance in expediting the review process.

Form 10-Q for the Fiscal Quarter Ended September 30, 2018Comcast Corporation Financial StatementsNote 3: RevenueNBCUniversal SegmentsDistribution, page 11NBCUniversal Media, LLC Financial StatementsNote 3: RevenueDistribution, page 61

1. We note your response to prior comment 1. Please revise your disclosure in future filings to clarify that you consider your distribution agreements to be functional licenses of intellectual property. Please refer to ASC 606-10-50-12.

Response

In consideration of the Staff's comment, beginning with our Annual Report on Form 10-K for the year ending December 31, 2018, we will revise our disclosure to state that we account for our distribution agreements as functional licenses of intellectual property.

* * *

Please do not hesitate to call me at (215) 286-6053 with any questions you may have with respect to the foregoing.

Sincerely,

/s/ Daniel C. Murdock

Daniel C. Murdock

Senior Vice President, Chief Accounting Officer and
Controller, Comcast Corporation

Senior Vice President, NBCUniversal Media, LLC

cc: Brian L. Roberts, Chairman of the Board and Chief Executive Officer
Michael J. Cavanagh, Chief Financial Officer
Arthur R. Block, Executive Vice President, General Counsel and Secretary
Jeffrey A. Honickman, Director and Chairman of Audit Committee
Bruce K. Dallas, Davis Polk & Wardwell LLP
John Malvisi, Deloitte & Touche LLP
Courtney Sachtleben, Deloitte & Touche LLP