

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 charter)

Pennsylvania
(State or other jurisdiction of
incorporation or organization)

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

1500 Market Street
Philadelphia, PA 19102-2148
(215) 665-1700
(Address of principal executive offices)

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

Arthur R. Block
Senior Vice President and General Counsel
Comcast Corporation
1500 Market Street
Philadelphia, Pennsylvania 19102-2148
(Name and address of agent for service)

(215) 665-1700
(Telephone number, including area code, of agent for service)

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	20,000,000	\$25.98	\$519,600,000.00	\$55,597.20

- This registration statement (the "Registration Statement") registers the issuance of 20,000,000 shares of the Class A Common Stock (the "Common Stock") of Comcast Corporation (the "Registrant"), par value \$0.01, which are issuable pursuant to the Comcast Corporation 2002 Restricted Stock Plan, as amended and restated (the "Plan").
- Pursuant to Rule 416, there shall also be deemed covered hereby such additional shares as may result from anti-dilution adjustments under the Plan and which may hereinafter be offered or issued to prevent dilution resulting from stock splits, stock dividends, recapitalizations or certain other capital adjustments.
- Estimated pursuant to paragraphs (c) and (h) of Rule 457 of the Securities Act of 1933, as amended, 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 December 30, 2005.

PART I
INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

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 20,000,000 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 2002 Restricted Stock Plan, as amended and restated, as those shares registered in the Registrant's registration statements on Form S-8 and Form S-8 POS, previously filed with the Commission on March 1, 2005 (Registration No. 333-123059), April 8, 2003 (Registration No. 333-104385), November 19, 2002, December 4, 2002 (Registration No. 333-101295) and December 4, 2002 (Registration No. 333-101645), which are hereby incorporated by reference.

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

<u>Signature</u>	<u>Title</u>	<u>Date</u>
/s/ Lawrence S. Smith _____ Lawrence S. Smith	Executive Vice President and Co-Chief Financial Officer (Co-Principal Financial Officer)	January 3, 2006
/s/ Lawrence J. Salva _____ Lawrence J. Salva	Senior Vice President, Chief Accounting Officer and Controller (Principal Accounting Officer)	January 3, 2006
/s/ S. Decker Anstrom _____ S. Decker Anstrom	Director	January 3, 2006
/s/ Kenneth J. Bacon _____ Kenneth J. Bacon	Director	January 3, 2006
/s/ Sheldon M. Bonovitz _____ Sheldon M. Bonovitz	Director	January 3, 2006
/s/ Edward Breen _____ Edward Breen	Director	January 3, 2006
/s/ Julian A. Brodsky _____ Julian A. Brodsky	Director	January 3, 2006
/s/ Joseph J. Collins _____ Joseph J. Collins	Director	January 3, 2006
/s/ J. Michael Cook _____ J. Michael Cook	Director	January 3, 2006
/s/ Dr. Judith Rodin _____ Dr. Judith Rodin	Director	January 3, 2006
/s/ Michael I. Sovern _____ Michael I. Sovern	Director	January 3, 2006
_____ Jeffrey A. Honickman	Director	

EXHIBIT INDEX

Exhibit Number	Exhibit Description
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 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

January 3, 2006

Comcast Corporation
1500 Market Street
Philadelphia, PA 19102-2148

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 20,000,000 shares of Class A Common Stock, par value \$.01, of the Company (the "Shares"), which may be issued by the Company pursuant to the Comcast Corporation 2002 Restricted Stock Plan, as Amended and Restated (the "Plan").

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, the Company's By-laws, the Plan 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 Plan, 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

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

January 3, 2006

Comcast Corporation
1500 Market Street
Philadelphia, Pennsylvania 19102-2148

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 20,000,000 shares of Class A Common Stock, par value \$.01 (the "Shares"), which may be issued pursuant to the Company's 2002 Restricted Stock Plan, as Amended and Restated (the "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 Plan document states that the 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 Plan. The 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 Plan was duly adopted by the Company on December 19, 1990 and amended and restated, effective as of August 4, 2005 in its current form, and (2) the Plan is 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 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 outside 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/ Pepper Hamilton LLP

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 21, 2005, relating to the financial statements and financial statement schedule of Comcast Corporation, and management's report on the effectiveness of internal control over financial reporting appearing in the Annual Report on Form 10-K of Comcast Corporation for the year ended December 31, 2004.

/s/ Deloitte & Touche LLP

Philadelphia, Pennsylvania
January 3, 2006