

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 EMPLOYEE STOCK PURCHASE 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	6,000,000	\$25.98	\$155,880,000.00	\$16,679.16

- (1) This registration statement (the "Registration Statement") registers the issuance of 6,000,000 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 Employee Stock Purchase Plan, as amended and restated (the "2002 Plan").
- (2) 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.
- (3) 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 6,000,000 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 Employee Stock Purchase 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 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.
- 23.1 Consent of Deloitte & Touche LLP.
- 23.2 Consent of Pepper Hamilton LLP (contained in Exhibit 5.1).
- 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

<u>Exhibit Number</u>	<u>Exhibit Description</u>
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23.1	Consent of Deloitte & Touche LLP.
23.2	Consent of Pepper Hamilton LLP (contained in Exhibit 5.1).
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 6,000,000 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 Employee Stock Purchase Plan (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

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