

SECURITIES AND EXCHANGE COMMISSION

**FORM S-8 POS**

Post-effective amendment to a S-8 registration statement

Filing Date: **2004-08-12**  
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**FILER**

**COMCAST CORP**

CIK: **1166691** | IRS No.: **270000798** | State of Incorp.: **PA**  
Type: **S-8 POS** | Act: **33** | File No.: **333-101295** | Film No.: **04970247**  
SIC: **4841** Cable & other pay television services

Mailing Address  
*1500 MARKET STREET  
PHILADELPHIA PA 19102*

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**SECURITIES AND EXCHANGE COMMISSION**  
Washington, DC 20549

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**POST-EFFECTIVE AMENDMENT NO. 2**  
**TO**  
**FORM S-8**  
**REGISTRATION STATEMENT**  
*Under*  
**THE SECURITIES ACT OF 1933**

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**COMCAST CORPORATION**

(Exact name of registrant as specified in charter)

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**Pennsylvania**  
(State or other jurisdiction of  
incorporation or organization)

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

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

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**AT&T BROADBAND CORP. ADJUSTMENT PLAN**  
**AT&T BROADBAND DEFERRED COMPENSATION PLAN**  
**AT&T BROADBAND LONG TERM SAVINGS PLAN**  
**COMCAST CORPORATION 2002 DEFERRED COMPENSATION PLAN**  
**COMCAST CORPORATION 2002 DEFERRED STOCK OPTION PLAN**  
**COMCAST CORPORATION 2002 EMPLOYEE STOCK PURCHASE PLAN**  
**COMCAST CORPORATION RETIREMENT-INVESTMENT PLAN**  
**COMCAST CORPORATION 2002 RESTRICTED STOCK PLAN**  
**COMCAST CORPORATION 2002 STOCK OPTION PLAN**  
**COMCAST CORPORATION 1987 STOCK OPTION PLAN**  
**COMCAST-SPECTACOR 401(k) PLAN**  
(Full title of the plan)

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**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)

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## EXPLANATORY NOTE

Comcast Corporation (the “Registrant”) filed a Registration Statement on Form S-8 (Registration No. 333-101295) (the “Prior Registration Statement”), which registered shares of the Registrant’s Class A Common Stock, par value \$.01 (the “Shares”), reserved for issuance under eleven plans, including the Comcast Corporation Retirement-Investment Plan (the “Comcast Plan”), for which 3,000,000 Shares were registered, and the Comcast-Spectacor 401(k) Plan (the “Spectacor Plan” and, together with the Comcast Plan, the “Plans”), for which 200,000 Shares were registered. In addition, pursuant to Rule 416 of the Securities Act of 1933, the Prior Registration Statement also covered an indeterminate number of additional Shares granted or to be granted under the Plans to prevent dilution that may result from any future stock splits, stock dividends or similar transactions affecting the Shares as well as an indeterminate amount of interests to be offered or sold pursuant to the Plans.

On July 1, 2004, the Registrant transferred 82 participants’ accounts from the Spectacor Plan to the Comcast Plan pursuant to the transfer of certain employee-participants from the employ of Comcast-Spectacor LLP to the employ of the Registrant. Accordingly, securities previously allocated to those transferred participants’ accounts under the Spectacor Plan, including Shares of the Registrant, have been reallocated to the participants’ accounts under the Comcast Plan.

This Post-Effective Amendment No. 2 incorporates by reference the contents of the Prior Registration Statement, to the extent not modified by this Amendment No. 2. This Amendment No. 2 is being filed to reallocate the 10,224 Shares previously held in certain participants’ accounts under the Spectacor Plan to the participants’ accounts now held under the Comcast Plan.

### Item 8. Exhibits

The following exhibits are filed as part of this Post-Effective Amendment No. 2.

<u>Exhibit</u> <u>Number</u>	<u>Exhibit</u>	<u>_____</u>
5.2	Opinion of Pepper Hamilton LLP.*	
23.1	Consent of Deloitte & Touche LLP.	
23.2	Consent of Deloitte & Touche LLP.	
23.3	Consent of Grant Thornton LLP.	
23.4	Consent of Pepper Hamilton LLP (included in Exhibit 5.2 hereto).*	
24.1	Power of Attorney (included on signature page).*	<u>_____</u>

\* Previously filed.



Signature	Title	Date
* _____ S. Decker Anstrom	Director	August 12, 2004
* _____ C. Michael Armstrong	Director	August 12, 2004
* _____ Kenneth J. Bacon	Director	August 12, 2004
* _____ Sheldon M. Bonovitz	Director	August 12, 2004
* _____ Julian A. Brodsky	Director	August 12, 2004
_____ Joseph L. Castle, II	Director	
* _____ J. Michael Cook	Director	August 12, 2004
* _____ Dr. Judith Rodin	Director	August 12, 2004
* _____ Michael I. Sovern	Director	August 12, 2004

\* By:

\_\_\_\_\_  
/s/ Arthur R. Block

Arthur R. Block (as Attorney-in-Fact)

**401(k) Plans.** Pursuant to the requirements of the Securities Act, the Administrators of the Comcast Corporation Retirement-Investment Plan and the Comcast-Spectacor 401(k) Plan have duly caused this Post-Effective Amendment No. 2 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Philadelphia, Pennsylvania, on August 12, 2004.

THE COMCAST CORPORATION  
RETIREMENT-INVESTMENT PLAN

By: Comcast Corporation Plan Administrator

By: /s/ Lawrence J. Salva  
Lawrence J. Salva

COMCAST-SPECTACOR 401(K) PLAN

By: Comcast-Spectacor, L.P.

By: Bryn Mawr Realty, General Partner of  
Comcast-Spectacor, L.P.

By: /s/ Sanford Lipstein  
Sanford Lipstein

INDEX TO EXHIBITS

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\* Previously filed.

**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We consent to the incorporation by reference in this Post-Effective Amendment No. 2 to Registration Statement No. 333-101295 on Form S-8 of Comcast Corporation of our reports dated March 11, 2004 (which report on the financial statements expresses an unqualified opinion and includes an explanatory paragraph related to the adoption of Statement of Financial Accounting Standards No. 133, "Accounting for Derivative Instruments and Hedging Activities," as amended, effective January 1, 2001 and Statement of Financial Accounting Standards No. 142, "Goodwill and Other Intangible Assets," effective January 1, 2002) appearing in the Annual Report on Form 10-K of Comcast Corporation for the year ended December 31, 2003.

/s/ Deloitte & Touche LLP

Philadelphia, Pennsylvania

August 9, 2004

**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We consent to the incorporation by reference in this Post-Effective Amendment No. 2 to Registration Statement No. 333-101295 on Form S-8 of Comcast Corporation of our report dated June 23, 2004 appearing in the Annual Report on Form 11-K of the Comcast Corporation Retirement-Investment Plan for the year ended December 31, 2003.

/s/ Deloitte & Touche LLP

Philadelphia, Pennsylvania

August 9, 2004

**INDEPENDENT AUDITORS' CONSENT**

We consent to the incorporation by reference in this Registration Statement of Comcast Corporation on Form S-8 of our report dated June 11, 2004 appearing in the Annual Report on Form 11-K of the Comcast-Spectacor 401(k) Plan for the year ended December 31, 2003.

/s/ Grant Thornton LLP  
Philadelphia, Pennsylvania  
August 12, 2004